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Auditor's report

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LLMC #: 00484t

BIENNIAL REPORT

OF THE

AUDITOR

OF THE

STATE OF WEST VIRGINIA,

FOR THE

FISCAL YEARS 1877 AND 1878.

WHEELING:
W. J. JOHNSTON, PUBLIC PRINTER.
1878.

AUDITOR'S REPORT.

STATE OF WEST VIRGINIA,
AUDITOR'S OFFICE, WHEELING, Dec. 18, 1878.

To His Excellency, HENRY H. MATHEWS,
Governor of the State of West Virginia.

SIR:—As required by law, I submit a report of the transactions of this office for the fiscal years ending respectively, September 30th, 1877 and September 30th, 1878:

The receipts at the Treasury during the fiscal year ending September 30th, 1877, were	$577,360 33
The balance on hand at end of preceding year was	207,561 65
Making a total of	$784,921 98
The disbursements during the fiscal year ending September 30th, 1877, were	$592,052 60
Leaving balance at the end of the year 1877 of	$192,869 38

The following statement will show the receipts, disbursements and balances pertaining to each of the funds for the fiscal year ending September 30th, 1877:

NAME OF FUND.	Balances on hand Sept. 30, 1876.	Receipts during year ending Sept. 30th, 1877.	Totals, including balances.	Disbursements during year ending Sept. 30, 1877.	Balances to the credit of each fund, Sept, 30, 1877,
The State Fund	$ 165 03	$366,430 62	$366,595 65	$363,520 59	$ 3,075 06
The General School Fund	206,255 35	194,873 26	401,128 61	212,891 78	188,236 83
The School Fund	1,141 27	16,056 45	17,197 72	15,640 23	1,557 49
Totals	$207,561 65	$577,360 33	$784,921 98	$592,052 60	$192,869 38

The receipts at the treasury during the fiscal year ending Sept. 30th, 1878, were	$693,276 29
The balance on hand at end of preceding year was	192,869 38
Making a total of	$886,145 67
The disbursements during the year ending Sept. 30, 1878, were	$572,343 75
Leaving balance at end of year 1878 of	$313,801 92

The following statement will show the receipts, disbursements and balances pertaining to each of the funds for the fiscal year ending September 30, 1878:

NAME OF FUND.	Balances on hand Sept. 30, 1877.	Receipts during the year ending Sept. 30, 1878.	Totals, including balances.	Disbursements during the year ending Sept. 30, 1878	Balances to the credit of each fund, Sept. 30, 1878.
The State Fund	$ 3,075 06	$411,812 56	$414,887 62	$371,030 44	$ 43,857 18
The General School Fund	188,236 83	256,538 95	444,775 78	200,025 83	244,749 95
The School Fund	1,557 49	24,924 78	26,482 27	1,287 48	25,194 79
Totals	$192,869 38	$693,276 29	$886,145 67	$572,343 75	$313,801 92

Estimated Receipts and Charges.

The estimated probable receipts at the Treasury for the fiscal year ending September 30th, 1879, are:

For the State fund	$356,172 82	
To which add balance on hand	43,857 18	
Making a total of		$400,030 00
The estimated charges for that year are		375,246 00
Leaving a probable balance of		$ 24,784 00
The estimated receipts for the general school fund are	$254,778 00	
Add balance on hand	244,749 95	
Making a total of		$499,527 95
The estimated receipts for the school fund are	$ 11,000 00	
Add balance on hand	25,195 79	
Making a total of		$ 36,195 79

The estimated probable receipts at the Treasury for the fiscal year ending September 30th, 1880, are:

For the State fund	$354,346 00	
Add balance (estimated) on hand	24,784 00	
Total for State fund		$379,130 00
The estimated receipts for the general school fund are		254,978 00
For the school fund		17,000 00
Aggregate		$651,108 00

The estimated probable charges for the year are:

For the State fund	$298,358 00
Leaving a probable balance in the State fund on the 30th day of September, 1880, of	80,772 00

It will be observed that the estimate of the State fund subject to appropriation for the year ending September 30th, 1879, is considerably in excess of the estimate for the year ending September 30th, 1880. This may be accounted for in the fact that the actual balance on hand at the commencement of the year ending September 30th,

1879, is much larger than the balance which it is estimated will be on hand at the commencement of the year ending September 30th, 1880.

Besides there is no reason to expect an increase in the valuation of taxable property as returned to this office by the assessors—a comparison of the books of 1878, with those of 1877, showing a material falling off in the value of personal property, and no increase in the value of real estate.

CRIMINAL CHARGES.

The estimate of the amount necessary to pay criminal charges for the year ending September 30th, 1879, and to cover the deficiency for former years is apparently very large, and is greatly in excess of the amount appropriated for either of the two years preceding.

The appropriations for this purpose for the years 1877 and 1878, were not sufficient to cover the amount of the charges for those years, which were presented at this office by the several sheriffs, and claims of this class aggregating a large amount, had to be carried over to await the action of the Legislature in providing for their payment. As these claims are received by the sheriffs from the tax-payers in good faith, some provision should be made for their payment whenever presented at this office, as the Auditor would then be enabled to settle more promptly with the sheriffs, many of whom receive large amounts of claims in payment of taxes. In view of the fact that these claims are first passed upon by the courts, and are then carefully examined at this office before they are paid, I suggest that it would be wise for the Legislature to make no limit to the amount of this appropriation, and authorize the payment of every charge for criminal expenses, for which a proper account is presented.

LOANS TO THE STATE.

During the latter part of the year 1877, and the early part of the year 1878, the Governor upon the application of the Treasurer and Auditor borrowed from banks to meet the temporary wants of the Treasury, sums aggregating eighty thousand dollars. The obligations which were executed for the sums of money so borrowed, were severally made payable in six months after their date, and together with the interest due thereon were paid at maturity.

BALIMORE AND OHIO RAILROAD TAX.

The Baltimore and Ohio Railroad Company, against which an assessment of taxes for County and District purposes was made, under the provisions of chapter 116, Acts 1877, obtained in September, 1877, a preliminary order from the District Court of the United States for this State, restraining and prohibiting the Auditor from certifying to the sheriffs of the several counties through which its road runs, the taxes so assessed, for collection.

The question of granting an injunction was set for argument in December, 1877, at which time the Attorney-General was present, and attended to the interests of the State. The court took time to

consider of the questions involved, and on the 30th day of September, 1878, an injunction was granted in the cause. As soon thereafter as possible the Attorney-General filed the answer and demurrer of the Auditor to the bill, and gave notice of a motion to dissolve the injunction.

It is claimed by the company, I am informed, that the County and District taxes, which are included in said assessment, have been in a great measure paid, or in some way settled with the proper officials of the Counties and Districts. Of this, I have no official information, as there is no return required to be made to this office by the Sheriffs to whom such taxes are paid, after having been certified from this office for collection. In order to have the records of this office complete, so far as the assessment and collection of taxes against railroad companies are concerned, the Sheriffs should be required to report to the Auditor what action they have taken in regard to the collection of such taxes as are certified to them, and whether or not payment thereof has been made.

CLAIMS DUE THE STATE OF VIRGINIA.

Section 23, chapter 55, Acts of 1875, requires the Auditor to institute all necessary and appropriate measures for the collection of all claims for taxes and other demands transferred to the State of West Virginia by the Commonwealth of Virginia, by the act passed on the 3d day of February, 1863.

Having been informed that a judgment was obtained by the Commonwealth of Virginia against Edmund Caldwell, of Greenbrier County, which was one of the claims intended to be covered by the provisions of said acts, and that proceedings were pending in the Circuit Court of Greenbrier County against said Caldwell to subject his real estate to the payment of his debts. I appointed Alexander F. Mathews, Esq., agent to represent the State in the proceeding.

In this cause the question was raised that West Virginia had never in terms accepted the transfer of the claims made by said act of the Commonwealth of Virginia, and that she was not entitled to recover the amount of the judgment obtained by Virginia against Caldwell.

I have recently received information that a decree was rendered by the court in favor of the State for the amount due upon the judgment, and that the parties to the suit who were contesting the right of the State to recover, have given notice of their intention to take the case to the Supreme Court of Appeals.

FORFEITED LANDS.

The laws in regard to the sales of forfeited lands and the duties of commissioners of schools lands, should be so amended as to require the Commissioners to make regular reports to this office, showing what sales they have made and all the facts connected therewith which are necessary to enable a record thereof to be made at this office.

As the laws now stand, it is impossible to keep the accounts between the State and the commissioners in proper shape as there is nothing

upon which to base a charge upon the Auditor's books against the commissioners.

AUDITOR'S CONTINGENT FUND.

The appropriations for the contingent expenses of the Auditor's office for the years 1877 and 1878, were insufficient to cover all the necessary expenses of the office, and in order to provide a sum sufficient for this purpose it will be necessary to appropriate the amount asked for in the estimate of charges upon the Treasury, contained in this report.

It is recommended that the postage accounts of Assessors, which are now paid out of the civil contingent fund, under the provisions of section 90, chapter 54, Acts 1875, be hereafter paid out of the Auditor's contingent fund.

INSURANCE.

Section 4 of Chapter 221, Acts of 1872-3, provides that no officer, or agent of a foreign insurance company, shall make, renew, or negotiate in this State any insurance, or contract for insurance on behalf of such company, or transact any business for such company directly, or indirectly, without first obtaining the Auditor's certificate of authority as required by law. But no penalty is fixed by the statute for a violation of this provision. It would be proper to amend the law in this respect, and fix a penalty, so that the law may be enforced against those persons, who undertake to transact the business of insurance for companies which have not entered the State regularly, and have not complied with the laws of the State. I endorse the recommendation made by my predecessor in his last report, that the rate of tax on foreign companies should be reduced to two per cent on the gross amount of premiums. This would not reduce the amount of revenues received from that source materially, if at all, and would in all probability enable our citizens to get insurance at lower rates.

THE TREASURY.

Considering the depressed condition of the country, and the difficulties that the sheriffs have had to encounter by reason of the inability of many good citizens to pay their taxes, the collections have been closely made, and the condition of the treasury attests the promptness of the sheriffs in making their payments here.

There is no doubt that unless the appropriations for the years ending respectively on the 30th day of September, 1879, and the 30th day of September, 1880, are considerably in excess of the estimates made for these years, there will be funds in the treasury sufficient to pay all the chages upon it.

STATE AGENTS.

Agents have been appointed by me to collect claims due the State, as follows:

H. J. Samuels, of Cabell County, who receipted for the following claims:

The accounts of H. H. Dils, late Sheriff of Wood County, for taxes of 1861, 1862, 1863, 1865 and 1866, which accounts have since been settled by the payment of $4,462.93.

The judgments against G. S. M. King, late Sheriff of Jackson County, for taxes for the years 1864, 1865 and 1868, upon which additional security has been taken.

The accounts of C. L. Bowden, late Sheriff of Lincoln County, for taxes for the years 1871 and 1874, upon which additional security has been taken, and are in process of settlement.

The account of J. J. Ball, late Sheriff of Putnam County, for taxes for the year 1872, upon which additional security has been taken, and is in process of settlement.

The account of S. A. Clark, late Sheriff of Monroe County, for license tax for the year 1875, which has since been settled by the payment of $212.50.

The account of John Harshbarger, late Sheriff of Cabell County, for balance due on fines for the year 1869, which has since been settled by the payment of $7.20

The account of G. Adkins, late Sheriff of Lincoln County, for balance due on school tax of 1869.

The account of H. Hendrickson, late Sheriff of Nicholas County, for balance due on sale of delinquent lands for 1871; on which $100.00 has since been paid, and balance is in process of settlement.

The account of H. Hatfield, late Sheriff of Wyoming County, for balance due on school tax for 1874, and fines for 1875.

The accounts of E. Rutherford, late Sheriff of Logan County, for taxes for the year 1871.

The accounts of J. T. Smith, late Sheriff of Mercer County, for taxes for the years 1872 and 1873.

The accounts of A. P. Brookover, late Sheriff of Wetzel County for taxes for the years 1874 and 1875, upon which accounts judgment were obtained by the Attorney-General, and the sum of $5,706.18 has been paid thereon since judgment.

The judgment of the State against Reuben Warthen, late Sheriff of Preston County, upon taxes for the years 1867 and 1870, the balance of which judgments have been settled by the payment of $764.89.

The judgment of the State against Lewis Ballard, late Sheriff of Monroe County, upon which the sum of $700.00 has since been paid and the residue is in course of collection.

The accounts of G. W. Taylor, late Sheriff of Logan County, for taxes for the years 1874 and 1875, upon which the sum of $3,564.24 has since been paid.

The accounts of H. Blair, late Sheriff of Logan County, for taxes for the years 1867, 1868 and 1869.

The account of Benjamin Wells, late Sheriff of Ritchie County, for balance due on taxes of 1868, upon which suit is now pending.

The accounts of John A. Hursey, late Sheriff of Harrison County, for taxes for the years 1871 and 1872, upon which judgment was obtained and the sum of $4,425.53 has since been paid into the treasury.

The account of L. W. T. Martin, late Sheriff of Tyler County, for balance due on license tax for the year 1866.

The account of T. F. Roane, late Sheriff of Harrison County, for balance due on militia fines for the year 1867.

The account of S. H. Carrick, late Sheriff of Fayette County, upon which suit is now pending.

The account of P. Lambert, late Sheriff of McDowell County, for balance due on school tax of 1872, which has since been settled by the payment of $50.00.

The account of Benjamin White, late Sheriff of Mercer County, for taxes for the years 1869 and 1870.

The account of John R. Dolly, late Sherff of Grant County, for balance due on school tax for the year 1866.

The account of Henry Keltz, late Sheriff of Marshall County, for balance due on sale of delinquent lands for the year 1869.

The accounts of R. B. Cassiday, late Sheriff of Fayette County, for taxes for the year 1870, upon which $2,350.00 has been paid.

The accounts of W. V. Vernon, late Sheriff of Wirt County, for balance due on taxes for the years 1862, 1863, 1864, 1865 and 1867, which have since been settled in full by the payment of $136.80.

The account of A. Foster, late Sheriff of Wirt County, for license tax for the year 1862, which has since been settled by the payment of $142.50.

The claim of the State against F. B. Stoddard, late Sheriff of Wirt County, for taxes for the years 1869 and 1870, upon which the sum of $1,110.40, in orders of Wirt County, have been received, and additional security taken for a part of the residue.

The Wirt County orders received in this case were made payable to the administrator of said Stoddard, and were properly endorsed by him.

The judgment against S. W. Wilson, late Sheriff of Hancock County, for taxes for the year 1870, upon which the sum of $500.00 has since been paid.

I have also received, by the hands of said agent, the sum of $1,800.00, which has been credited upon the account of Isaac A. Wade, late Sheriff of Putnam County.

Attorney-General Robert White represented the State and obtained judgments as follows:

Upon the account of J. A. Hursey, late Sheriff of Harrison County, judgment was obtained for the sum of $9,209.33.

Upon the account of P. W. Morgan, late Sheriff of Kanawha County, judgment was obtained for the sum of $17,706.35.

Upon the account of A. P. Brookover, late Sheriff of Wetzel County, judgment was obtained for the sum of $8.961.00.

Upon the account of L. D. White, late Sheriff of Randolph County, judgment was obtained for $2,783,43, which judgment together with the interest thereon, and costs of suit, has been paid.

Upon the account of Evan Hinton, late Sheriff of Summers County, judgment was obtained for the sum of $8,485.08.

Upon the account of J. W. Talbott, late sheriff of Barbour County, judgment was obtained for the sum of $6,740.26.

Suits have also been brought by the Attorney-General, as follows:

Upon the account of A. Umstot, late Sheriff of Mineral County,

upon which the sum of $4,500.00 has since been paid; suit still pend- as to the balance of the account.

Upon the account of W. V. Vernon, late Sheriff of Wirt County, which was settled before judgment.

Upon the account of A. Foster, late sheriff of Wirt County, which was settled before judgment:

Upon the account of B. Wells, late Sheriff of Ritchie County, which is still pending.

Upon the account of W. M. Brookover, late Sheriff of Wetzel County, which is still pending.

Upon the account of W. J. Hill, late Sheriff of Wood County, which is still pending.

Upon the account of J. C. Way, late Sheriff of Tyler County, which is still pending.

Proceedings were also instituted on one or two other accounts, but settlements were made and the causes dismissed.

I have also received from agents who were appointed by my predecessor, payments upon accounts which are in their hands for collection, as follows:

James Morrow, Jr., agent to collect the amount due from H. M. Ice, late Sheriff of Marion County, has paid the sum of $1,150 00.

Winfield Scott, agent to collect the amount due from E L. Wade, late Sheriff of Doddridge County, has paid the sum of $7,643.26.

George J. Walker, agent to collect the amount due from J. W. Spencer, late Sheriff of Roane County, has paid the sum of $1,447.00.

Joseph Sprigg, agent to collect the amount due from Michael N. Rady, late Sheriff of Grant County, has paid the sum of $2,186 00.

Charles J. Faulkner, agent, to collect the amount due from Lewis Allen, late Sheriff of Morgan County, has paid the sum of $575.61.

ACKNOWLEDGMENTS.

The several clerks in this office have performed their duties, which are by no means light, in a faithful and efficient manner, and it gives me pleasure to testify to their faithfulness and efficiency.

I have the honor to be,

Your obedient servant,

JOSEPH S. MILLER,
Auditor.

TABLE A.

Fiscal Year Ending Sept. 30th, 1877—Quarterly Balance Sheet of the Treasury.

1876		1876.	
Oct. 31, To amount disbursed during October, 1876	$ 77,200 62	Oct 1, By balance in Treasury from last fiscal. year	$207,561 65
Nov. 30, To amount disbursed during November, 1876	50,273 35	Oct. 31, By amount received during October, 1876	38,332 19
Dec. 31, To amount disbursed during December, 1876	38,749 43	Nov. 30, By amount received during November, 1876	20,797 27
Balance carried to next quarter	130,935 86	Dec 31, By amount received during December, 1876	30,468 15
	$297,159 26		$297,159 26
1877		1877.	
Jan. 31, To amount disbursed during January, 1877	$109,050 68	Jan 1, By balance in treasury from preceding quarter, 1876	$130,935 86
Feb 28, To amount disbursed during February, 1877	74,628 16	Jan 31, By amount received during January, 1877	155,396 99
Mar. 31, To amount disbursed during March, 1877	63,558 09	Feb 28, By amount received during February, 1877	58,314 54
Balance carried to next quarter	158,199 13	Mar. 31, By amount received during March, 1877	60,788 67
	$405,436 06		$405,436 06
Apr. 30, To amount disbursed during April, 1877	$ 43,425 46	April 1, By balance in treasury from preceding quarter, 1877	$158,199 13
May 31, To amount disbursed during May, 1877	12,603 43	April 30, By amount received during April, 1877	20,341 64
June. 30, To amount disbursed during June, 1877	56,348 24	May 31, By amount received during May, 1877	46,324 57
Balance carried to next quarter	159,095 11	June 30, By amount received during June, 1877	46,606 90
	$271,472 24		$271,472 24
July 31, To amount disbursed during July, 1877	$ 27,403 51	July 1, By balance in treasury from preceding quarter, 1877	$159,095 11
Aug 31, To amount disbursed during August, 1877	5,347 32	July 31, By amount received during July, 1877	26,577 84
Sept 31, To amount disbursed during September, 1877	33,464 31	Aug 31, By amount received during August, 1877	33,032 97
Balance carried to next quarter	192,869 38	Sept 30, By amount received during September; 1877	40,378 60
	$259,084 52		$259,084 52
		October 1, By balance in the Treasury from last fiscal year	$192,869 38

TABLE B.

Fiscal Year Ending Sept. 30th, 1877.—The Treasury in Account with the State Fund.

1876.			1876.		
Oct. 31,	To amount disbursed during October, 1876	$ 36,329 19	Oct. 1,	By balance from last fiscal year	$ 165 03
Nov. 30,	To amount disbursed during November, 1876	22,353 57	Oct. 31,	By amount received during October, 1876	20,132 84
Dec. 31,	To amount disbursed during December, 1876	24,120 32	Nov. 30,	By amount received during November, 1876	12,651 37
			Dec. 31,	By amount received during December, 1876	22,755 98
				Balance carried to next quarter	27,097 86
		$82,803 08			$ 82,803 08
1877.			1877.		
Jan. 1,	To Balance from preceding quarter	$ 27,097 86	Jan. 31,	By amount received during January, 1877	$ 95,378 78
Jan. 31,	To amount disbursed during January, 1877	44,748 22	Feb. 28,	By amount received during February, 1877	35,777 35
Feb. 28,	To amount disbursed during February, 1877	37,874 13	Mar. 31,	By amount received during March, 1877	48,460 43
March 31,	To amount disbursed during March, 1877	52,748 91			
	Balance carried to next quarter	17,147 44			
		$179,616 56			$179,616 56
April 30,	To amount disbursed during April, 1877	$ 34,465 80	April 1,	By balance from preceding quarter	$ 17,147 44
May 31,	To amount disbursed during May, 1877	11,410 27	April 30,	By amount received during April, 1877	9,689 39
June 30,	To amount disbursed during June, 1877	38,609 26	May 31,	By amount received during May, 1877	34,185 58
	Balance carried to next quarter	14,613 60	June 30,	By amount received during June, 1877	38,076 52
		$99,098 93			$99,098 93
July 31,	To amount disbursed during July, 1877	$ 24,864 18	July 1,	By Balance from preceding quarter	$ 14,613 60
Aug. 31,	To amount disbursed during August, 1877	4,611 35	July 31,	By amount received during July, 1877	5,958 87
Sept 30,	To amount disbursed during September, 1877	31,385 39	Aug. 31,	By amount received during August, 1877	11,782 67
	Balance carried to next quarter	3,075 06	Sept. 30,	By amount received during September, 1877	31,580 84
		$ 63,935 98			$ 63,935 98
				By balance from last fiscal year	$ 3,075 06

TABLE C.

Fiscal Year Ending September 30th, 1877.—The Treasury in Account with the General School Fund.

1876.			1876.	
Oct. 31,	To amount disbursed during October, 1876	$ 40,871 43	Oct. 1,	By balance from last fiscal year	$206,255 35
Nov 30,	To amount disbursed during November, 1876	27,919 78	Oct. 31,	By amount received during October, 1876	13,070 67
Dec. 31,	To amount disbursed during December, 1876	14,629 11	Nov. 30,	By amount received during November, 1876	7,398 03
	Balance carried to next quarter	150,711 59	Dec. 31,	By amount received during December, 1876	7,407 86
		$234,131 91			$234,131 91
1877.			1877.		
Jan. 31,	To amount disbursed during January, 1877	$ 64,302 46	Jan. 1,	By balance from preceding quarter	$150,711 59
Feb. 28,	To amount disbursed during February, 1877	36,754 03	Jan. 31,	By amount received during January, 1877	58,033 16
Mar. 31,	To amount disbursed during March, 1877	10,710 43	Feb. 28,	By amount received during February, 1877	20,414 20
	Balance carried to next quarter	129,260 46	Mar. 31,	By amount received during March, 1877	11,868 43
		$241,027 38			$241,027 38
April 30,	To amount disbursed during April, 1877	8,959 66	April 1,	By balance from preceding quarter	$129,260 46
May 31,	To amount disbursed during May, 1877	1,193 16	April 30,	By amount received during April, 1877	7,348 13
June 30,	To amount disbursed during June, 1877	2,197 50	May 31,	By amount received during May, 1877	11,820 75
	Balance carried to next quarter	144,202 56	June 30,	By amount received during June, 1877	8,123 54
		$156,552 88			$156,552 88
July 31,	To amount disbursed during July, 1877	$ 2,539 33	July 1,	By balance from preceding quarter	$144,202 56
Aug. 31,	To amount disbursed during August, 1877	735 97	July 31,	By amount received during July, 1877	20,505 26
Sept. 30,	To amount disbursed during September, 1877	2,078 92	Aug. 31,	By amount received during August, 1877	21,162 53
	Balance carried to next quarter	188,236 83	Sept. 30,	By amount received during September, 1877	7,720 70
		$193,591 05			$193,591 05
				By balance from last fiscal year	$188,236 83

TABLE D.

Fiscal Year Ending September 30th, 1877.—The Treasury in Account with the School Fund.

1876.		1876.	
Dec. 31, By balance carried to next quarter	$7,322 13	Oct. 1, By balance from last fiscal year	$1,141 27
		Oct. 31, By amount received during October, 1876	5,128 68
		Nov. 30, By amount received during November, 1876	747 87
		Dec. 31, By amount received during December, 1876	304 31
	$7,322 13		$7,322 13
1877.		1877.	
March 31, To amount disbursed during March, 1877	$ 98 75	Jan. 1, By balance from preceding quarter	$7,322 13
Balance carried to next quarter	11,791 23	Jan. 31, By amount received during January, 1877	1,985 05
		Feb. 28, By amount received during February, 1877	2,122 99
		Mar. 31, By amount received during March, 1877	459 81
	$11,889 98		$11,889 98
June 30, To amount disbursed during June, 1877	$15,541 48	April 1, By balance from preceding quarter	$11,791 23
Balance carried to next quarter	278 95	April 30, By amount received during April, 1877	3,304 12
		May 31, By amount received during May, 1877	318 24
		June 30, By amount received during June, 1877	406 84
	$15,820 43		$15,820 43
Sept. 30, Balance carried to next quarter	$1,557 49	July 1, By balance from preceding quarter	$ 278 95
		July 31, By amount received during July, 1877	113 71
		Aug 31, By amount received during August, 1877	87 77
		Sept. 30, By amount received during September, 1877	1,077 06
	$1,557 49		$1,557 49
		By balance from last fiscal year	$1,557 49

TABLE E.

Fiscal Year Ending September 30th, 1878.—Quarterly Balance Sheet of the Treasury.

1877.		1877.	
October 31, To amount disbursed during October, 1877	$100,721 66	October 1, By balance in Treasury from last fiscal year	$192,869 38
Nov. 30, To amount disbursed during November, 1877	50,621 36	Oct. 31, By amount received during October, 1877	86,849 68
Dec. 31, To amount disbursed during December, 1877	57,190 67	Nov. 30, By amount received during November, 1877	27,140 69
Balance at the end of first quarter	172,776 89	Dec. 31, By amount received during December, 1877	74,450 83
	$381,310 58		$381,310 58
1878.		1878.	
January 31, To amount disbursed during January, 1878	$105,345 79	January 1, By balance from preceding quarter	$172,776 89
Feb. 28, To amount disbursed during February, 1878	43,605 52	Jan. 31, By amount received during January, 1878	172,251 89
March 31, To amount disbursed during March, 1878	93,227 25	Feb. 28, By amount reeeived during February, 1878	68,059 99
Balance at the end of second quarter	213,749 96	March 31, By amount received during March, 1878	42,839 75
	$455,928 52		$455,928 52
April 30, To amount disbursed during April, 1878	$ 41,707 70	April 1, By balance from preceding quarter	$213,749 96
May 31, To amount disbursed during May, 1878	20,616 02	April 30, By amount received during April, 1878	61,941 22
June 30, To amount disbursed during June, 1878	14,902 97	May 31, By amount received during May, 1878	44,642 02
Balance at the end of third quarter	263,879 12	June 30, By amount received during June, 1878	20,772 61
	$341,105 81		$341,105 81
July 31, To amount disbursed during July, 1878	$ 21,776 48	July 1, By balance from preceding quarter	$263,879 12
Aug. 31, To amount disbursed during August, 1878	9,579 16	July 31, By amount received during July, 1878	43,861 32
Sept. 30, To amount disbursed during September, 1878	13,049 17	Aug. 31, By amount received during August, 1878	30,568 47
Balance at the end of fourth quarter	313,801 92	Sept. 30, By amount received during September, 1878	19,897 82
	$358,206 73		$358,206 73
		October 1, By balance	$313,801 92

TABLE F.

Fiscal Year Ending September 30, 1878.—The Treasury in Account with the State Fund.

1877.			1877.		
October 31,	To amount disbursed during October, 1877	$64,554 32	October 1,	By balance in Treasury from last fiscal year	$ 3,075 06
Nov. 30,	To amount disbursed during November, 1877	25,151 98	October 31,	By amount received during October, 1877	76,666 54
Dec. 31,	To amount disbursed during December, 1877	39,809 25	Nov. 30,	By amount received during November, 1877	14,822 76
	Balance at the end of first quarter	24,133 63	Dec. 31.	By amount received during December, 1877	59,084 82
		$153,649 18			$153,649 18
1878.			1878.		
January 31,	To amount disbursed during January, 1878	$24,748 07	January 1,	By balance from preceding quarter	$ 24,133 63
Feb. 28,	To amount disbursed during February, 1878	25,612 50	Jan. 31,	By amount received during January, 1878	119,353 60
March 31,	To amount disbursed during March, 1878	81,233 85	Feb. 28,	By amount received during February, 1878	42,448 48
	Balance at the end of second quarter	83,654 37	March 31,	By amount received during March, 1878	29,313 08
		$215,248 79			$215,248 79
April 30,	To amount disbursed during April, 1878	$38,139 29	April 1,	By balance from preceding quarter	$83,654 37
May 31,	To amount disbursed during May, 1878	16,355 34	April 30,	By amount received during April, 1878	25,804 96
June 30,	To amount disbursed during June, 1878	13,384 39	May 31,	By amount received during May, 1878	8,029 96
	Balance at the end of third quarter	52,691 26	June 30,	By amonnt received during June, 1878	3,080 99
		$120,570 28			$120,570 28
July 31,	To amount disbursed during July, 1878	$20,619 31	July 1,	By balance from preceding quarter	$52,691 26
Aug. 31,	To amount disbursed during August, 1878	9,122 57	July 31,	By amount received during July, 1878	7,051 27
Sept. 30,	To amount disbursed during September, 1878	12,299 57	Aug. 31,	By amount received during August, 1878	16,527 49
	Balance at the end of fourth quarter	43,857 18	Sept. 30,	By amount received during September, 1878	9,628 61
		$85,898 63			$85,898 63
			Oct. 1,	By balance	$43,857 18

TABLE G.

Fiscal Year Ending September 30th, 1878—The Treasury in Account with the General School Fund.

1877.		
Oct. 31,	To amount disbursed during October, 1877	$36,163 59
Nov. 30,	To amount disbursed during November, 1877	25,443 63
Dec. 31,	To amount disbursed during December, 1877	17,366 92
	Balance at the end of first quarter	142,056 67
		$221,030 81
1878.		
Jan. 31,	To amount disbursed during January, 1878	$ 80,597 72
Feb. 28,	To amount disbursed during February, 1878	17,968 51
Mar. 31,	To amount disbursed during March, 1878	11,850 09
	Balance at the end of second quarter	114,933 19
		$225,349 51
April 30,	To amount disbursed during April, 1878	2,609 41
May, 31,	To amount disbursed during May, 1878	4,144 02
June 30,	To amount disbursed during June, 1878	1,518 58
	Balance at the end of third quarter	189,199 72
		$197,471 73
July 31,	To amount disbursed during July, 1878	$ 1,157 17
Aug. 31,	To amount disbursed during August, 1878	456 59
Sept 30,	To amount disbursed during September, 1878	749 60
	Balance at the end of fourth quarter	244,749 95
		$247,113 31

1877.		
Oct 1,	By balance in the Treasury from last fiscal year	$188,236 83
Oct. 31,	By amount received during October, 1877	7,287 69
Nov. 30,	By amount received during November, 1877	11,966 88
Dec. 31,	By amount received during December, 1877	13,539 41
		$221,030 81
1878.		
Jan. 1,	By balance from preceding quarter	$142,056 67
Jan. 31,	By amount received during January, 1878	49,149 11
Feb. 28,	By amount received during February, 1878	22,375 54
Mar 31,	By amount received during March, 1878	11,768 19
		$225,349 51
April 1,	By balance from preceding quarter	$114,933 19
April 30,	By amount received during April, 1878	31,826 71
May 31,	By amount received during May, 1878	33,158 35
June 30,	By amount received during June, 1878	17,553 48
		$197,471 73
July 1,	By balance from preceding quarter	$189,199 72
July 31,	By amount received during July, 1878	36,258 07
Aug. 31,	By amount received during August, 1878	13,421 22
Sept. 30,	By amount received during September, 1878	8,234 30
		$247,113 31
Oct. 1,	By balance	$244,749 95

TABLE H.

Fiscal Year Ending September 30th, 1878—The Treasury in Account with The School Fund.

1877.		1877.	
Oct. 31, To amount disbursed during October, 1877	$ 3 75	Oct. 1, By balance in Treasury from last fiscal year	$ 1,557 49
Nov. 30, To amount disbursed during November, 1877	25 75	Oct. 31, By amount received during October, 1877	2,895 45
Dec. 31, To amount disbursed during December, 1877	14 50	Nov. 30, By amount received during November, 1877	351 05
Balance at the end of first quarter	6,586 59	Dec. 31, By amount received during December, 1877	1,826 60
	$6,630 59		$6,630 59
1878.		1878.	
Feb. 28, To amount disbursed during February, 1878	$ 24 51	Jan. 1, By balance from preceding quarter	$ 6,586 59
Mar. 31, To amount disbursed during March, 1878	143 31	Jan. 31, By amount received during January, 1878	3,749 18
Balance at the end of second quarter	15,162 40	Feb. 28, By amount received during February, 1878	3,235 97
		Mar. 31, By amount received during March, 1878	1,758 48
	$15,330 22		$15,330 22
April 30, To amount disbursed during April, 1878	$959 00	April 1, By balance from preceding quarter	$ 15,162 40
May 31, To amount disbursed during May, 1878	116 66	April 30, By amount received during April, 1878	4,309 55
Bulance at the end of third quarter	21,988 14	May 31, By amount received during May, 1878	3,453 71
		June 30, By amount received during June, 1878	138 14
	$23,063 80		$23,063 80
Balance at the end of fourth quarter	$25,194 79	July 1, By balance from preceding quarter	$ 21,988 14
		July 31, By amount received during July, 1878	551 98
		Aug. 31, By amount received during August, 1878	619 76
		Sept. 30, By amonnt received during September, 1878	2,034 91
	$25,194 79		$25,194 79
		Oct. 1, By balance	$25,194 79

TABLE I.

Abstract of Receipts at the Treasury from all Sources during the Fiscal Year ending the 30th day of September, 1877.

ON WHAT ACCOUNT.	Amount.
State tax for 1870	$ 1,545 20
State tax for 1872	715 58
State tax for 1873	112 58
State tax for 1874	8,540 72
State tax for 1875	37,893 77
State tax for 1876	192,298 48
State tax for 1877	20,066 00
State tax for 1862	2,360 72
State tax for 1869	2,632 35
License tax for 1875	6,850 54
License tax for 1861	1,883 94
License tax for 1876	22,397 27
License tax for 1862	198 00
License tax for 1874	75 08
License tax for 1877	466 44
Interest on deposit of public funds	3,566 68
Tax on seals	41 34
Delinquent county taxes from lands redeemed at the Auditor's office	8,666 84
Delinquent district taxes from lands redeemed at the Auditor's office	6,109 07
County taxes on Railroad Companies	8,154 45
Sale of books	1,284 31
Capitol removal fund unexpended	29 78
Loan to the State for State purposes	40,541 48
Total receipts into the State fund during the fiscal year	$366,430 62

GENERAL SCHOOL FUND.

General school tax for 1870	$ 384 66
General school tax for 1874	13,587 22
General school tax for 1875	47,356 30
General school tax for 1876	107,767 14
General school tax for 1869	1,335 65
General school tax for 1877	446 47
General school tax for 1871	19 95
Fines for 1875	927 89
Fines for 1866	25 15
Fines for 1876	864 47
Fines for 1877	921 74
Fines for 1867	510 39
Fines for 1874-5	241 76
Dividend on stock held by the Board of School Fund	13,600 00
Interest on United States bonds and stock held by said Board	4,808 91
Fees for professional certificates of State Board of Examiners	141 00
Interest on deposits	1,575 84
Interest on uninvested school fund	358 72
Total receipts into the General School Fund during the fiscal year	$194,873 26

THE SCHOOL FUND.

Delinquent State taxes from lands redeemed at the Auditor's office	$ 3,807 12
Sale of delinquent lands for State taxes	2,023 28
Sale of School lands	859 65
Forfeited lands redeemed of Circuit Courts	1,335 12
Tax on gross receipts of Insurance Companies	4,902 57
Sale of unappropriated lands	139 40
Balance due on investment Board of School Fund	2,989 31
Total receipts into the School Fund during the fiscal year	$ 16,056 45

RECAPITULATION.

Receipts into the State Fund during the fiscal year	$ 366,430 62
Receipts into the General School Fund during the fiscal year	194,873 26
Receipts into the School Fund during the fiscal year	16,056 45
Aggregate receipts into the Treasury during the fiscal year	$577,360 33

TABLE J.

Statement of Receipts into the Treasury from the Different Sources in Each Month During the Fiscal Year Ending September 30th, 1877.

STATE FUND.	October. 1876.	Novem'r. 1876.	Decem'r. 1876.	January. 1877.	February. 1877.	March. 1877.	April. 1877.	May. 1877.	June. 1877.	July. 1877.	August. 1877.	Septem'r. 1877.	Aggregate.
State tax	$11,695 55	$ 9,928 18	$13,335 40	$81,900 67	$35,325 46	$42,845 77	3,572 16	$31,032 36	$20,573 25	$ 4,019 03	$8,271 01	$3,666 56	$266,165 40
License tax	45 48	462 77	7,542 90	5,973 75	113 41	4,059 64	4,890 88	2,747 96	1,775 80	1,125 46	3,094 20	39 02	31,871 27
Int. on deposits of public funds	825 44	.....	.....	1,165 37	.....	131 44	782 25	.....	.....	612 18	50 00	.....	3,566 68
Tax on seals	.....	.....	.....	.....	10 00	10 00	.....	.....	.....	.....	21 34	.....	41 34
Sale of books	.....	.....	.....	.....	.....	1,284 31	.....	.....	.....	.....	.....	.....	1,284 31
Delinquent county taxes from lands redeemed at A. O.	4,753 38	1,580 33	451 42	222 56	157 25	55 25	239 31	224 87	96 34	78 19	170 73	637 21	8,666 84
Delinquent district taxes from lands redeemed at A. O.	2,812 99	680 09	398 29	267 49	171 23	44 24	204 79	180 39	89 65	124 01	175 39	960 51	6,109 07
R. R. tax for county and district	.....	.....	1,027 97	5,848 94	.....	.....	.....	.....	.....	.....	.....	1,277 54	8,154 45
Capital removal fd. unexpended	.....	.....	.....	.....	.....	29 78	.....	.....	.....	.....	.....	.....	29 78
Loan to State for State purposes	.....	.....	.....	.....	.....	.....	.....	.....	15,541 48	.....	.....	25,000 00	40,541 48
	$20,132 84	$12,651 37	$22,755 98	$95,378 78	$35,777 35	$48,460 43	$9,689 39	$34,185 58	$38,076 52	$5,958 87	$11,782 67	$31,580 84	$366,430 62

GENERAL SCHOOL FUND.	October. 1876.	Novem'r. 1876.	Decem'r. 1876.	January. 1877.	February. 1877.	March. 1877.	April. 1877.	May. 1877.	June. 1877.	July. 1877.	August. 1877.	Septem'r. 1877.	Aggregate.
General school tax	$12,592 45	$ 7,398 03	$ 7,387 86	$55,884 46	$11,764 78	$ 9,419 57	$ 3,271 09	$11,697 01	$ 7,929 52	$17,082 53	$19,411 22	$ 7,058 87	$170,897 39
Fines	119 50	.....	20 00	148 70	249 42	166 50	495 79	123 74	194 02	810 59	501 31	661 83	3,491 40
Interest on bonds held by Board of School Fund	.....	.....	.....	.....	.....	2,048 91	2,760 00	.....	.....	.....	.....	.....	4,808 91
Int. on uninvested School Fund	358 72	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	358 72
Fees of professional certificates of State Board of Examiners	.....	.....	.....	.....	.....	102 00	39 00	.....	.....	.....	.....	.....	141 00
Dividends on stock held by Board of School Fund	.....	.....	.....	2,000 00	8,400 00	.....	.....	.....	.....	2,000 00	1,200 00	.....	13,600 00
Int. on deposits of Public Funds	.....	.....	.....	.....	.....	131 45	782 25	.....	.....	612 14	50 00	.....	1,575 84
	$13,070 67	$ 7,398 03	$ 7,407 86	$58,033 16	$20,414 20	$11,868 43	$ 7,348 13	$11,820 75	$ 8,123 54	$20,505 26	$21,162 53	$ 7,720 70	$194,873 26

TABLE J.—*Continued.*

THE SCHOOL FUND.	October. 1876.	Novem'r. 1876.	Decem'r. 1876.	January. 1877.	February. 1877.	March. 1877.	April. 1877.	May. 1877.	June. 1877.	July. 1877.	August. 1877.	Septem'r. 1877.	Aggregate.
Red. of land for State taxes	$ 1,895 04	$ 552 03	$ 185 51	$ 224 51	$ 82 88	$ 21 42	$ 114 54	$ 117 31	$ 51 69	$ 57 27	$ 87 77	$ 417 15	$ 3,807 12
Sale of delinquent lands	31 90	195 84	20 05	976 99	336 86	.....	450 23	.....	.....	.....	.....	11 41	2,023 28
Sale of school lands	.....	.....	98 75	436 73	.....	.....	324 17	.....	139 40	.....	.....	.....	999 05
Tax on gross receipts of Incoporated Companies	.....	.....	.....	293 06	1,703 25	426 48	1,957 28	200 93	49 35	52 39	.....	219 83	4,902 57
Forfeited lands red. of Cir. Ct	212 43	.....	.....	53 76	.....	11 91	457 90	.....	166 40	4 05	.....	428 67	1,335 12
Bal. due on investment Board School Fund	2,989 31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,989 31
	$ 5,128 68	$ 747 87	$ 304 31	$ 1,985 05	$ 2,122 99	$ 459 81	$ 3,304 12	$ 318 24	$ 406 84	$ 113 71	$ 87 77	$ 1,077 06	$ 16,056 45

RECAPITULATION.	October. 1876.	Novem'r. 1876.	Decem'r. 1876.	January. 1877.	February. 1877.	March. 1877.	April. 1877.	May. 1877.	June. 1877.	July. 1877.	August. 1877.	September 1877.	Totals.
Am't received into State Fund	$20,132 84	$12,651 37	$22,755 98	$95,378 78	$35,777 35	$48,460 43	$9,689 39	$34,185 58	$38,076 52	$ 5,958 87	$11,782 67	$31,580 84	$366,430 62
Amount received into General School Fund	13,070 67	7,398 03	7,407 86	58,033 16	20,414 20	11,868 43	7,348 13	11,820 75	8,123 54	20,505 26	21,162 53	7,720 70	194,873 26
Am't recd. into the School Fund	5,128 68	747 87	304 31	1,985 05	2,122 99	459 81	3,304 12	318 24	406 84	113 71	87 77	1,077 06	16,056 45
	$38,332 19	$20,797 27	$30,468 15	155,396 99	$58,314 54	$60,788 67	$20,341 64	$46,324 57	$46,606 90	$26,577 84	$33,032 97	$40,378 60	$577,360 33

TABLE K.

Statement Showing the Disbursements for the Fiscal Year ending September 30, 1877:

STATE FUND.

Name of Account.	Amount.
Salary of Governor	$ 2,700 00
Salary of Secretary of State	1,000 00
Salary of Auditor	2,000 00
Salary of Treasurer	1,400 00
Salary of Attorney General	1,408 39
Salary of State Librarian	824 91
Salary of Janitor	1,000 00
Salary of the Secretary to the Governor	1,000 00
Salary of the Clerk to the Secretary of State	1,000 07
Salary of the Clerk to the Treasurer	1,116 71
Salary of the Clerks in the Auditor's office	4,400 03
Salary of the Clerk of the Supreme Court of Appeals	1,000 00
Salary of the Keeper of the Rolls	350 00
Salary of the Vaccine Agents	175 00
Salary of the Superintendent of the Penitentiary	1,375 00
Salary of the Commissary of the Penitentiary	833 33
Salary of the Clerk of the Penitentiary	833 33
Salary and mileage of all Judges	31,783 72
Support of Convicts in the Penitentiary	14,139 36
Pay of Guards of the Penitentiary	8,531 92
Construction and Repairs of Penitentiary	1,000 00
Criminal Charges	40,000 00
Expenses of Lunatics in Jails	15,000,00
Construction of Engine House and Laundry for Hospital Insane, at Weston	6,000 00
Current expenses of Hospital for the Insane	56,000 00
Transportation of Patients to Hospital for the Insane	4,000 00
Current expenses of the Institution for the Deaf Dumb and Blind	28,000 00
Repairs, improvements, etc., of West Virginia University, at Morgantown	1,824 57
Current expenses of West Virginia University, at Morgantown	8,750 00
Insurance on West Virginia University, at Morgantown	650 00
Refunding overpaid taxes	1,237 73
Refunding taxes erroneously assessed	9 49
Delinquent County and District taxes returned to Counties	6,743 67
Public printing	15,000 00
Civil Contingent Fund	4,920 93
Contingent expenses of courts	1,888 13
Contingent expenses of the Legislature of 1877	856 72
Contingent expenses of the Senate of 1877	77 72
Per diem of the Janitor during the session of the Legislature	156 00
Expenses of Regents of the West Virginia University	500 00
Refunding County and District railroad taxes	3,800 84
Pay of commissioners to assess and value railroad property	58 30
Extra clerk in Auditor's office	526 89
Contingent expenses of Auditor's office	973 11
Expense of civil suits on behalf of the State	47 56
Printing 7th, 8th and 9th volumes W. Va. report	3,030 64
Construction of water works at Penitentiary	3,000 00
Contingent expenses of the Treasurer's office	137 26
Contingent expense of the Secretary of State's office	442 05
Contingent expense of the Attorney General's office	10 25
Per diem and mileage of Presidential electors	328 40
Furniture of West Virginia University	1,000 00
Pay of teachers at Concord Normal School	925 00
Relief of sufferers by the flood in Jefferson County	13 58
Power, machinery and heating apparatus at Penitentiary	6,845 79
Per diem and Mileage of Legislature, 1877	17,103 20
Per diem and mileage of Senate, 1877	6,477 70
Per diem and mileage of attaches Senate, 1877	2,881 40
Per diem and mileage of attaches House, 1877	4,597 80
Furnishing State House at Wheeling	3,500 00
Extra compensation for conveying lunatics	81 00
Expense Board Centennial managers	374 83
Pay of W. J. Kenney, member state board of examiners	98 00
Pay deficiency in public printing	3,026 70
Pay Jos. McMurrin	102 00
Public loan from banks	24,600 00
Expenses board of regents State Normal Schools	219 80
Contingent expense of State Library	67 03
For the support of the Normal School and its branches, viz.:	
West Liberty	808 50

TABLE K.—*Continued.*

STATE FUND.

Name of Account.	Amount.
Sheppardstown	777 00
Glenville	651 00
Fairmont	2,000 00
Marshall	724 50
Concord	189 00
Insurance on capitol building	600 00
Transportation of pupils to Deaf, Dumb and Blind Institution	300 00
To pay B. H. McCallaster	287 46
Furnishing Supreme Court room	1,000 00
Refunding taxes to Wm. M. Payton	74 71
Repairs on Normal School building at West Liberty	490 31
Repairs on Marshall College	1,000 00
Insurance on same	400 00
Compensation of joint com. authorized to sit after the adjournment of the Legislature	462 25
Total disbusements out of State fund during fiscal year	$363,520 59

THE GENERAL SCHOOL FUND.

Annual apportionment to counties, made by the State Superintendent of Free Schools	194,122 91
Salaries of County Superintendent of Free Schools	11,778 20
Contingent expenses of the office of State Superintendent of Free Schools	740 36
Salary of State Superintendent of Free Schools	1,625 00
Salary of clerk to Superintendent of Free Schools	1,083 33
Public printing	2,894 17
Erroneous assessments	27 87
Refunding overpaid taxes	44 94
To pay Wm. Gray	75 00
Traveling expenses of State Superintendent of Free Schools	500 00
Total disbursements out of the General School Fund	$212,891 78

THE SCHOOL FUND.

Return of excesses from the sale of forfeited lands	$ 98 75
The School Fund for investment	15,541 48
Total disbursements out of the School Fund	$15,640 23

RECAPITULATION.

Total disbursements out of the State Fund during the fiscal year	$363,520 59
Total disbusement out of the General School Fund during the fiscal year	212,891 78
Total disbursements out of the School Fund during the fiscal year	15,640 23
Aggregate disbursements from the treasury for the year	$592,052 60

TABLE L.

Statement of Disbursements from the Treasury, Under the Different Appropriations, in each Month During the Fiscal Year Ending September 30, 1877.

STATE FUND.	October. 1876.	Novem'r. 1876.	Decem'r. 1876.	January. 1877.	February 1877.	March. 1877.	April. 1877.	May. 1877.	June. 1877.	July. 1877.	August. 1877.	Septem'r. 1877.	Aggregate.
Salary of the Governer	.....	.....	.....	.....	$ 1,125 00	$ 29 50	$ 225 00	.....	$ 225 00	$ 450 00	$ 225 00	$ 420 50	$ 2,700 00
Salary of the Secretary of State	.....	.....	.....	$ 250 00	.....	250 00	83 33	$ 83 33	83 34	.....	83 33	166 67	1,000 00
Salary of the Auditor	$ 166 00	$ 181 25	$ 200 00	35 00	85 00	188 30	.....	166 67	477 78	.....	333 32	166 68	2,000 00
Salary of the Treasurer	116 66	116 66	116 66	116 67	116 66	116 69	.....	116 66	233 33	.....	233 32	116 69	1,400 00
Salary of the Attorney-General	108 35	108 33	216 66	.....	216 66	.....	.....	.....	433 37	.....	.....	325 03	1,408 39
Salary of the State Librarian	125 00	.....	62 50	125 00	31 25	85 36	79 16	79 16	79 16	.....	79 16	79 16	824 91
Salary of Janitor	83 00	83 63	83 33	83 33	83 33	83 33	83 33	83 33	83 33	.....	166 66	83 35	1,000 00
Salary of Secretary to Governor	83 33	.....	83 33	83 33	.....	227 41	105 60	.....	167 00	.....	83 00	167 00	1,000 00
Salary of Clerk to Sec'y of State	83 33	83 33	83 33	83 33	83 33	83 33	83 33	83 33	83 33	.....	166 66	83 44	1,000 07
Salary of Clerks in Auditor's office	474 00	271 00	452 00	348 00	404 09	458 12	329 15	361 93	366 65	.....	515 98	419 11	4,400 03
Salary of Clerk in Treasurer's office	.....	303 21	143 33	83 33	.....	137 93	69 63	83 33	83 34	.....	166 66	45 95	1,116 71
Salary Clerk Sup. Court of Appeals	250 00	.....	.....	250 00	.....	.....	250 00	.....	.....	250 00	.....	.....	1,000 00
Salary of Keeper of the Rolls	75 00	.....	50 00	.....	75 00	.....	.....	.....	75 00	.....	.....	75 00	350 00
Salary of Vaccine Agents	100 00	.....	.....	.....	.....	25 00	25 00	25 00	.....	.....	.....	.....	175 00
Salary of Supt. Penitentiary	125 00	125 00	125 00	125 00	125 00	125 00	125 00	.....	125 00	125 00	.....	250 00	1,375 00
Salary Commissary Penitentiary	.....	166 67	83 33	83 34	83 33	83 33	83 33	83 34	83 33	.....	.....	83 33	833 33
Salary of Clerk in Penitentiary	.....	166 67	83 33	83 34	83 33	83 33	83 33	83 34	83 33	.....	.....	83 33	833 33
Salary of Judges	5,979 33	329 00	2,310 03	4,715 00	499 34	1,246 30	4,850 60	246 30	2,355 17	5,221 70	796 30	3,234 65	31,783 72
Support of convicts in Penitentiary	3,500 00	.....	2,513 93	4,018 78	849 72	.....	2,286 63	.....	.....	970 30	.....	.....	14,139 36
Pay of guards at Penitentiary	.....	2,446 87	797 98	813 95	807 28	748 61	783 33	.....	816 90	769 60	.....	547 40	8,531 92
Criminal charges	6,956 15	3,234 17	4,846 00	7,687 19	5,615 03	4,150 37	3,675 70	1,472 62	1,915 96	445 10	.....	1 71	40,000 00
Lunatics in jails	4,560 18	1,289 69	605 10	1,928 45	664 35	391 55	222 92	1,133 00	678 12	1,155 50	.....	2,371 14	15,000 00
Current ex. Horpital for Insane	5,000 00	10,000 00	6,500 00	6,500 00	.....	.....	7,000 00	.....	11,000 00	.....	.....	10,000 00	56,000 00
Current ex. Ins for D., D. and B.	.....	.....	.....	.....	.....	6,000 00	8,000 00	.....	6,500 00	3,500 00	1,000 00	3,000 00	28,000 00
Current ex. W. Va. University	.....	.....	.....	.....	.....	.....	.....	5,000 00	1,500 00	2,000 00	.....	250 00	8,750 00
Ex. Bd. Regents W. Va. University	.....	.....	.....	346 00	.....	.....	.....	.....	.....	.....	.....	153 70	500 00
Public printing	32 25	180 12	1,587 50	2,931 79	5,102 77	855 41	103 27	657 49	2,122 63	1,426 77	.....	.....	15,000 00
Contingent expenses of Courts	31 50	139 00	30 00	11 00	541 82	.....	.....	126 00	15 75	218 00	217 00	558 06	1,888 13
Civil Contingent Fund	.....	.....	.....	.....	42 91	1,842 42	491 58	781 68	815 33	514 10	110 00	323 91	4,920 93
Refunding taxes erroneously assessed	.....	75	1 00	.....	.....	7 74	.....	.....	.....	.....	.....	.....	9 49
Repairs and construction of the Penitentiary	1,000 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000 00
Construction of engine house and laundry at Hospital for Insane	5,000 00	.....	.....	.....	.....	.....	750 00	.....	.....	.....	.....	250 00	6,000 00
Transportation of patients to Hospital for Insane	1,500 00	.....	.....	.....	.....	.....	1,250 00	.....	.....	.....	.....	1,250 00	4,000 00
Transportation of indigent pupils to Institutfon for D., D. and B.	.....	.....	.....	.....	.....	.....	.....	.....	300 00	.....	.....	.....	300 00

TABLE L.—*Continued.*

STATE FUND.	October. 1876.	Novem'r. 1876.	Decem'r. 1876.	January. 1877.	February. 1877.	March. 1877.	April. 1877.	May. 1877.	June. 1877.	July. 1877.	August. 1877.	Septem'r. 1877.	Aggregate.
Extra clerk hire in Auditor's office							$ 172 89	$ 72 00				$ 282 00	$ 526 89
Power machinery and heating apparatus at Penitentiary									$ 1,130 25	$ 2,500 00		3,215 54	6,845 79
Refunding railroad taxes to Counties and Districts	974 97								2,135 67	547 08		143 12	3,800 84
Contingent ex. Auditor's office	5 15	67 94	277 49	$ 136 39	277 07	13 25		21 30	174 52				973 11
Return of County and District taxes to Counties		1,369 48		768 76	1,163 59	941 84				2,500 00			6,743 67
Expenses of civil suits on behalf of State			4 50		4 38	38 68							47 56
Printing 7th, 8th and 9th volumes West Va. Reports		1,690 80								552 28	$ 397 56	390 00	3,030 64
Construction of water works at Penitentiary			2,500 00				500 00						3,000 00
Contingent ex Treasurer's office			54		27 33	2 00		28 78	25 60			53 01	137 26
Contingent ex. Sec'y of State's office			30 16	7 79	39 02	96 00	4 70	9 50	141 01	19 85	37 40	56 62	442 05
Per diem and mileage of Presidential Electors			328 40										328 40
Refunding overpaid taxes			4 89	1,192 93	24 03		7 88		8 00				1,237 73
Pay of teachers at Concord Normal School				750 00	175 00								925 00
Relief of sufferers by flood in Jefferson County				13 58									13 58
Contingent ex. House of Delegates				96 84	53 68	706 20							856 72
Contingent expenses of Senate				14 50	56 72	6 50							77 72
Per diem members of Legislature				2,045 00	9,574 00	2,226 00							13,845 00
Mileage of members of Legislature				3,022 60	235 60								3,258 20
Per diem of Senators				664 00	2,482 00	1,968 00			24 00				5,138 00
Mileage of Senators				1,088 60	246 30	4 80							1,339 70
Extra compensation for Janitor during session Legislature				66 00	45 00	45 00							156 00
Per diem compensation of the officers of Senate, clerks of committees, pages, &c.				457 40	1,405 00	1,019 00							2,881 40
Per diem compensation of the officers of House of Delegates, clerks of committees, pages, &c				695 00	3,396 80	506 00							4,597 80
Furnishing State House, Wheeling					1,633 58		38 00	29 01	804 60	114 00		880 81	3,500 00
Ex. Board Centennial Managers					374 83								374 83
Extra compensation for conveying lunatics					25 00			56 00					81 00

TABLE L.—*Continued.*

STATE FUND.	October. 1876.	Novem'r. 1876.	Decem'r. 1876.	January. 1877.	February. 1877.	March. 1877.	April. 1877.	May. 1877.	June. 1877.	July. 1877.	August. 1877.	Septem'r. 1877.	Aggregate.
Pay of W. J. Kenney, member of State Board of Examiners						102 00							$ 102 00
Pay of Jos McMurren, member of State Board of Examiners						98 00							98 00
Insurance on W. Va. University						350 00			275 00			25 00	650 00
To pay public loan from banks						24,600 00							24,600 00
Expenses Board of Regents State Normal Schools						56 00			34 50			129 30	219 80
Repairs, improvements and construction W. Va. University						1,824 57							1,824 57
Contingent expenses of Library						12 10	6 00	4 15	27 96	90		15 92	67 03
Support of Normal School and its branches						287 00	2,128 00		1,176 00	1,559 00			5,150 00
Insurance on Capitol building						600 00							600 00
Contingent expenses of Attorney-General's office								1 25	1 00			8 00	10 25
Furniture of W. V. University									1,000 00				1,000 00
To pay commissioners to assess railroad property									58 30				58 30
To pay B. H. McCallister									287 46				287 46
To pay deficiency in pub. printing				3,026 70									3,026 70
Furnishing Supreme Court room								200 00	392 74			407 26	1,000 00
Refunding taxes to W. M. Peyton								74 71					74 71
Repairs on Normal School building at West Liberty								247 06	4 50			238 75	490 31
Repairs on Marshall College												1,000 00	1,000 00
Insurance on Marshall College							400 00						400 00
Expenses of Joint Committees of Legislature							196 00		206 00	25 00		35 25	462 25
	$36,329 19	$22,353 57	$24,120 32	$44,748 22	$37,874 13	$52,748 91	$34,465 80	$11,410 27	$38,609 26	$24,864 18	$4,611 35	$31,385 39	$363,520 59

TABLE L.—*Continued.*

GENERAL SCHOOL FUND.	October. 1876	Novem'r. 1876.	Decem'r. 1876.	January. 1877.	February. 1877.	March. 1877.	April. 1877.	May. 1877.	June. 1877.	July. 1877.	August. 1877.	Septem'r. 1877.	Aggregate.
Disbursements of General School Fund to Counties	$39,002 60	$26,529 58	$13,097 29	$62,249 74	$35,310 94	$8,379 27	$ 6,453 35	$ 621 27	$ 728 77	$ 1,750 10	.....	.....	$194,122 91
Salaries of County School Superintendents	1,660 50	1,390 20	1,107 50	456 00	1,348 00	1,594 50	2,226 50	246 00	697 50	330 00	315 00	406 50	11,778 20
Salary of State Supt. Free Schools	125 00	.....	250 00	125 00	.....	375 00	.....	125 00	250 00	125 00	125 00	125 00	740 36
Salary of Clerk State Supt. Free Schools	83 33	.....	166 66	83 33	.....	260 75	83 33	83 33	83 33	83 33	.....	155 94	1,625 00
Contingent expenses of office	.....	.....	7 66	2 25	95 09	8 50	13 75	.....	100 11	249 90	45 97	217 13	1,083 33
Public printing	.....	.....	.....	1,386 14	.....	64 54	142 79	117 56	8 79	.....	.....	1,174 35	2,894 17
Erroneous assessments	.....	.....	.....	.....	.....	27 87	.....	.....	.....	.....	.....	.....	27 87
Refunding overpaid taxes	.....	.....	.....	.....	.....	.....	39 94	.....	4 00	1 00	.....	.....	44 94
To pay Wm. Gray	.....	.....	.....	.....	.....	.....	.....	.....	75 00	.....	.....	.....	75 00
Traveling ex. State Supt. Schools	.....	.....	.....	.....	.....	.....	.....	.....	250 00	.....	250 00	.....	500 00
	$40,871 43	$27,919 78	$14,629 11	$64,302 46	$36,754 03	$10,710 43	$ 8,959 66	$ 1,193 16	$ 2,197 50	$ 2,539 33	$ 735 97	$ 2,078 92	$212,891 78

THE SCHOOL FUND.	October. 1876.	Novem'r. 1876.	Decem'r. 1876.	January. 1877.	February. 1877.	March. 1877.	April. 1877.	May. 1877.	June. 1877.	July. 1877.	August. 1877.	Septem'r. 1877.	Aggregate.
Return of excess from the sale of forfeited lands	.....	.....	.....	.....	.....	98 75	.....	.....	.....	.....	.....	.....	$ 98 75
The School Fund for investment	.....	.....	.....	.....	.....	.....	.....	.....	$15,541 48	.....	.....	.....	15,541 48
						98 75			$15,541 48				$ 15,640 23

RECAPITULATION.	October. 1876.	Novem'r. 1876.	Decem'r. 1876.	January 1877.	February. 1877.	March. 1877.	April. 1877.	May. 1877.	June. 1877.	July. 1877.	August. 1877.	Septem'r. 1877.	Aggregate.
Amount disbursed from State Fund	$36,329 19	$22,353 57	$24,120 32	$44,748 22	$37,874 13	$52,748 91	$34,465 80	$11,410 27	$38,609 26	$24,864 18	$ 4,611 35	$31,385 39	$363,520 59
Amount disbursed from General School Fund	40,871 43	27,919 78	14,629 11	64,302 46	36,754 03	10,710 43	8,959 66	1,193 16	2,197 50	2,539 33	735 97	2,078 92	212,891 78
Amount disbursed from the School Fund	.....	.....	.....	.....	.....	98 75	.....	.....	15,541 48	.....	.....	.....	15,640 23
	$77,200 62	$50,273 35	$38,749 43	109,050 68	$74,628 16	$63,558 09	$43,425 46	$12,603 43	$56,348 24	$27,403 51	$ 5,347 32	$33,464 31	$592,052 60

TABLE M.

Abstract of Receipts at the Treasury from all Sources During the Fiscal Year Ending September 30th, 1878.

On What Account.	Amount.
State tax for 1869	$ 2,810 61
State tax for 1862	5 60
State tax for 1870	4,729 53
State tax for 1864	36 71
State tax for 1872	1,930 46
State tax for 1866	1,350 57
State tax for 1874	653 72
State tax for 1875	4,338 44
State tax for 1876	27,093 01
State tax for 1877	230,113 85
State tax for 1871	9 30
License tax for 1875	1,800 72
License tax for 1862	142 50
License tax for 1876	5,865 65
License tax for 1869	329 68
License tax for 1877	46,765 87
License tax for 1878	1,198 67
License tax for 1874	508 97
License tax for 1873	7 12
License tax for 1863	18 15
License tax for 1865	4 18
Interest on deposits of Public Funds	3,431 45
Tax on seals	63 05
Delinquent County taxes from lands redeemed at the Auditor's office	5,850 61
Delinquent District taxes from lands redeemed at the Auditor's office	6,313 69
Dividends on stock	480 00
County taxes on railroad companies	10,216 57
Loan to the State for State purposes	55,000 00
Hospital tax for 1870	1,234 88
Refunding overpayment on expense railroad commissioners	9 00
Total receipts into the State Fund during the fiscal year	$411,812 56
GENERAL SCHOOL FUND.	
General school tax for 1875	$ 2,006 36
General school tax for 1872	582 55
General school tax for 1869	1,349 14
General school tax for 1866	1,226 82
General school tax for 1877	152,874 98
General school tax for 1871	1.244 11
General school tax for 1876	61,912 04
General school tax for 1870	1,883 61
General school tax for 1873	8 28
General school tax for 1874	721 95
General school tax for 1868	800 00
Fines for 1877	1,319 44
Fines for 1866	267 36
Fines for 1876	1,342 80
Fines for 1878	2,555 47
Fines for 1875	226 21
Fines for 1873	97
Fines for 1871	29 51
Fines for 1874	54 23
Fines for 1869	7 20
Refunding overpaid salary to County Superintendent Schools	105 00
Interest on bonds held by Board School Fund	14,099 55
Dividends on stock held by Board School Fund	8,500 00
Interest on deposits	3,431 42
Total receipts into the General School Fund during the fiscal year	$256,538 95
THE SCHOOL FUND.	
Delinquent State taxes from lands redeemed at the Auditor's office	3,110 00
Sale of delinquent lands	8,254 18
Sale of school lands	3,155 47
Tax on gross receipts incorporated companies	4,309 49
Forfeited lands redeemed of circuit courts	333 04
Sale of forfeited lands	131 30
Redemption of school lands	2,891 30
Redemption of forfeited lands	390 00
Dividends on stock	2,350 00
Total receipts into the School Fund during the fiscal year	$24,924 78
RECAPITULATION.	
Receipts into the State Fund during the fiscal year	$ 411,812 56
Receipts into the General School Fund during the fiscal year	256,538 95
Receipts into the School Fund during the fiscal year	24,924 78
Aggregate receipts into the treasury during the fiscal year	$693,276 29

TABLE N.

Statement Showing the Receipts into the Treasury from the Different Sources in Each Month During the Fiscal Year Ending September 30th, 1878.

STATE FUND.	October. 1877.	Novem'r. 1877.	December 1877.	January. 1878.	February. 1878.	March. 1878.	April. 1878.	May. 1878.	June. 1878.	July. 1878.	August. 1878.	Septem'r. 1878.	Aggregate.
State tax	$11,006 53	$8,778 53	$25,764 00	100,397 93	$38,912 79	$26,826 53	$22,240 95	$ 7,622 42	$ 2,186 00	$ 5,903 25	$16,109 04	$ 7,323 83	$273,071 80
License tax	1,929 26	5,006 20	31,765 75	9,465 98	3,471 63	1,301 62	1,541 16	191 47	847 39	.....	350 14	270 91	56,141 51
Hospital tax	.....	442 01	.....	.....	.....	.....	792 87	.....	.....	.....	.....	.....	1,234 88
Int. on deposits, public funds	635 40	48 17	.....	630 55	.....	82 10	1,074 15	.....	.....	961 08	.....	.....	3,431 45
Tax on seals	.....	.....	.....	.....	23 28	.....	.....	.....	.....	.....	.....	39 77	63 05
Delinquent Co. tax from land redeemed at A. O	3,016 91	251 86	481 07	100 91	18 43	563 42	69 40	92 86	23 22	88 92	37 28	1,106 33	5,850 61
Delinquent Dist. tax from land redeemed at A. O	3,547 94	295 99	518 01	148 15	22 35	539 41	86 43	123 21	15 38	98 02	31 03	887 77	6,313 69
Dividends on stocks	.....	.....	.....	480 00	.....	.....	.....	.....	.....	.....	.....	.....	480 00
Railroad tax for Co. & Dist.	1,530 50	.....	555 99	8,130 08	.....	.....	.....	.....	.....	.....	.....	.....	10,216 57
Loan to State	55,000 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	55,000 00
Refunding overpayment Railroad Commissioners	.....	.....	.....	.....	.....	.....	.....	.....	9 00	.....	.....	.....	9 00
	$76,666 54	$14,822 76	$59,084 82	119,353 60	$42,448 48	$29,313 08	$25,804 96	$ 8,029 96	$ 3,080 99	$ 7,051 27	$16,527 49	$ 9,628 61	$411,812 56

GENERAL SCHOOL FUND.	October. 1877.	Novem'r. 1877.	Decem'r. 1877.	January. 1878.	February. 1878.	March. 1878.	April. 1878.	May. 1878.	June. 1878.	July. 1878.	August. 1878.	Septem'r. 1878.	Aggregate.
General School tax	$ 6,617 27	$11,833 27	$12,466 36	$46,035 30	$21,789 12	$ 7,115 10	$30,217 79	$32,895 84	$16,036 38	$18,660 17	$12,755 70	$ 8,177 49	$224,599 79
Fines	35 00	85 43	968 05	483 31	586 42	71 00	534 77	262 51	1,517 10	537 27	665 52	56 81	5,803 19
Int. on bonds held by board of School Fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,099 55	.....	.....	14,099 55
Refunding overpaid salary to Co. Supt. Schools	.....	.....	105 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	105 00
Dividends on Stocks held by Board of School Fund	.....	.....	.....	2,000 00	.....	4,500 00	.....	.....	.....	2,000 00	.....	.....	8,500 00
Interest on deposits	635 42	48 18	.....	630 50	.....	82 09	1,074 15	.....	.....	961 08	.....	.....	3,431 42
	$7,287 69	$11,966 88	$13,539 41	$49,149 11	$22,375 54	$11,768 19	$31,826 71	$33.158 35	$17,553 48	$36,258 07	$13,421 22	$ 8,234 30	$256,538 95

TABLE N.—*Continued.*

THE SCHOOL FUND.	October. 1877.	Novem'r. 1877.	Decem'r. 1877	January. 1878.	February. 1878.	March. 1878.	April. 1878.	May. 1878.	June. 1878.	July. 1878.	August. 1878.	Septem'r. 1878.	Aggregate.
Redemption of land for State tax.	$ 1,653 30	$ 169 49	$ 223 63	$ 70 96	$ 22 92	$ 237 78	$ 44 07	$ 49 12	$ 15 88	$ 98 62	$ 21 59	$ 502 64	$ 3,110 00
Sale of delinquent lands	1 96	40 42	1,602 97	1,209 62	1,062 23	446 39	861 98	2,582 95	.....	54 45	148 17	243 04	8,254 18
Sale of school lands.	867 15	.....	.....	823 71	103 63	.....	.....	472 91	57 01	150 00	.....	681 06	3,155 47
Tax on gross receipts of incorporated companies	.....	.....	.....	430 36	1,828 26	908 27	702 89	274 14	.....	44 02	.....	121 55	4,309 49
Forfeited lands redeemed of Circuit Courts	333 04	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	333 04
Sale of forfeited lands	40 00	.....	.....	.....	.....	40 69	61	.....	.....	.....	50 00	.....	130 30
Redemption of school lands,	.....	141 14	.....	1,174 53	29 37	.....	350 00	39 50	65 25	204 89	400 00	486 62	2,891 30
Redemption of forfeited lands	.....	.....	.....	40 00	189 56	125 35	.....	35 09	.....	.....	.....	.....	390 00
Dividend on stocks held by Board of the School Fund	.....	.....	.....	.....	.....	.....	2,350 00	.....	.....	.....	.....	.....	2,350 00
	$ 2,895 45	$ 351 05	$ 1,826 60	$ 3,749 18	$ 3,235 97	$ 1,758 48	$ 4,309 55	$ 3,453 71	$ 138 14	$ 551 98	$ 619 76	$ 2,034 91	$ 24,924 78

RECAPITULATION.	October. 1877.	Novem'r. 1877.	Decem'r. 1877.	January. 1878.	February 1878.	March. 1878.	April. 1878.	May. 1878.	June. 1878.	July. 1878.	August. 1878.	Septem'r. 1878.	Aggregate.
Am't received into State Fund	$76,666 54	$14,822 76	$59,084 82	119,353 60	$42,448 48	$29,313 08	$25,804 96	$ 8,029 96	$ 3,080 99	$ 7,051 27	$16,527 49	$ 9,628 61	$411,812 56
Am't rec'd into G. School Fund	7,287 69	11,966 88	13,539 41	49,149 11	22,375 54	11,768 19	31,826 71	33,158 35	17,553 48	36,258 07	13,421 22	8,234 30	256,538 95
Am't rec'd into the School Fund.	2,895 45	351 05	1,826 60	3,749 18	3,235 97	1,758 48	4,309 55	3,453 71	138 14	551 98	619 76	2,034 91	24,924 78
	$86,849 68	$27,140 69	$74,450 83	172,251 89	$68,059 99	$42,839 75	$61,941 22	$44,642 02	$20,772 61	$43,861 32	$30,568 47	$19,897 82	$693,276 29

TABLE O.

Statement Showing the Disbursements for the Fiscal Year Ending Sept. 30th, 1878.

THE STATE FUND.

Name of Account.	Amount.
Salary of the Governor	$ 2,475 00
Salary of the Secretary of State	1,000 00
Salary of the Auditor	2,000 00
Salary of the Treasurer	1,400 00
Salary of the Attorney General	1,300 00
Salary of the Librarian &c	943 85
Salary of the Janitor	1,000 00
Salary of the Secretary to the Governor	1,000 00
Salary of the clerk to the Secretary of State	1,000 00
Salary of the clerks in the Auditor's office	4,600 00
Salary of the extra clerk in Auditor's office	476 50
Salary of the clerk to Treasurer	1,000 00
Salary of the clerk to Supreme Court of Appeals	1,250 00
Salary of the Keeper of Rolls	300 00
Salary of the vaccine agents	25 00
Salary of the Superintendent Penitentiary	1,500 00
Salary of the Commissary Penitentiary	1,083 34
Salary of the Clerk Penitentiary	1,083 34
Salary of Judges Supreme Court	8,613 79
Salary of Judges Circuit Court	18,412 99
Support of convicts in Penitentiary	10,000 00
Mileage of all Judges	1,749 00
Pay of guards at Penitentiary	7,740 00
Power, machinery and heating apparatus at Penitentiary	3,154 21
Criminal charges	35,022 80
Lunatics in jails	15,000 00
Current expenses, Hospital for Insane	58,000 00
Current expenses, Deaf, Dumb and Blind Institution	28,000 00
Current expenses, West Virginia University	8,750 00
Public Printing	9,998 42
Contingent expense of Courts	1,613 45
Civil contingent fund	5,075 15
Refunding taxes erroneously assessed	353 84
Transportation of patients to Hospital for Insane	2,500 00
Publishing 10th Vol. W. Va. Reports	1,200 00
Refunding R. R. taxes to counties and districts	5,901 55
Return of county and district taxes to counties and districts	15,019 52
Contingent expense of Auditor's office	975 79
Expense of civil suits, &c	1,464 07
Contingent expense of Treasurer's office	315 76
Contingent expense of Secretary of State's office	544 86
Contingent expense of Attorney General's office	154 14
Refunding over-paid taxes	2,489 35
To pay commissioners to assess railroad property	301 90
Extra compensation for conveying lunatics	6 00
Insurance on West Virginia University	352 50
Pay of public loan from banks	82,928 12
Expense Board of Regents State Normal Schools	275 10
Repairs on University building	500 00
Repairs on Normal School building at West Liberty	6 00
Contingent expense, State library	109 40
For support of Normal Schools, viz:—	
Concord	2,222 50
Sheppard	2,856 00
Marshall	2,619 50
Glenville	1,456 00
West Liberty	1,266 50
Fairmont	2,000 00
Insurance on Capitol building at Wheeling	600 00
Compensation of joint committees, &c	537 75
Repairs on Marshall College	1,000 00
Expense of Fish Commissioners	3,000 00
Purchasing books for Library	1,196 15
Transportation of indigent pupils to Deaf, Dumb and Blind Institute	300 00
Defraying expense of ascertaining the Boundary Line	1,001 67
Insurance on Deaf, Dumb and Blind Institute	600 00
Expense of Board of Regents of State University	409 65
Total disbursements out of State fund during fiscal year	$371,030 44

TABLE O.—*Continued.*

THE GENERAL SCHOOL FUND.

Name of Account.	Amount.
Annual apportionment to counties, made by the State Superintendent of Free Schools	$181,396 84
Salaries of County Superintendents of Free Schools	14,141 75
Salary of State Superintendent of Free Schools	1,500 00
Salary of clerk to State Superintendent of Free Schools	1,000 00
Contingent expenses of the office of State Superintendent of Free Schools	847 55
Printing	471 74
Pay of erroneous assessments	15 31
Refunding overpaid taxes	75 24
Traveling expenses of State Superintendent of Free Schools	450 00
Expense State Board of Examiners	127 40
Total disbursements out of the General School Fund	$200,025 83

THE SCHOOL FUND.

Expense of the Board of School Fund	$ 153 00
Refunding overpaid taxes	24 51
Refunding money improperly paid into the School Fund	1,109 97
Total disbursements out of the School Fund	$1,287 48

RECAPITULATION.

Total disbursements out of the State Fund during the fiscal year	$371,030 44
Total disbusements out of the General School Fund during the fiscal year	200,025 83
Total disbursements out of the School Fund during the fiscal year	1,287 48
Aggregate disbursements from the treasury for the year	$572,343 75

TABLE P.

Statement of Disbursements from the Treasury, Under the Different Appropriations, in each Month During the Fiscal Year Ending September 30, 1878.

STATE FUND.	October. 1877.	Novem'r. 1877.	Decem'r. 1877.	January. 1878.	February 1878.	March. 1878.	April. 1878.	May. 1878.	June. 1878.	July. 1878.	August. 1878.	Septem'r. 1878.	Aggregate.
Salary of the Governor	.....	$ 225 00	$ 450 00	.....	$ 225 00	$ 225 00	$ 225 00	$ 225 00	$ 225 00	$ 225 00	$ 225 00	$ 225 00	$ 2,475 00
Salary of the Secretary of State	$ 83 33	83 33	83 34	$ 83 33	83 33	83 34	83 33	$ 83 33	83 34	83 33	83 33	83 34	1,000 00
Salary of the Auditor	166 66	166 66	166 68	166 66	166 66	166 68	.....	333 33	166 67	.....	333 32	166 68	2,000 00
Salary of the Treasurer	116 66	116 66	116 68	116 66	116 66	116 67	116 66	116 66	116 68	116 66	116 66	116 68	1,400 00
Salary of the Attorney-General	.....	.....	325 00	.....	108 33	216 67	108 33	108 33	108 34	.....	216 66	108 34	1,300 00
Salary of the State Librarian	152 17	.....	158 33	.....	158 33	.....	79 17	79 17	79 17	79 17	158 34	.....	943 85
Salary of Secretary to Governor	83 00	83 00	84 00	83 00	83 00	84 00	83 00	83 00	84 00	83 00	.....	167 00	1,000 00
Salary of Clerk to Sec'y of State	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Salary of Clerk to Treasurer	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Salary of Clerk to Court of Appeals	250 00	.....	250 00	.....	.....	250 00	.....	.....	250 00	.....	.....	250 00	1,250 00
Salary of Janitor	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Salary of Keeper of the Rolls	.....	.....	75 00	.....	.....	75 00	.....	.....	.....	75 00	.....	75 00	300 00
Salary of Vaccine Agents	.....	25 00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25 00
Salary of Supt. Penitentiary	250 00	125 00	125 00	125 00	125 00	125 00	125 00	125 00	125 00	125 00	125 00	.....	1,500 00
Salary Commissary Penitentiary	250 01	83 33	.....	83 33	83 34	83 33	83 34	83 33	83 33	83 33	83 34	83 33	1,083 34
Salary of Clerk in Penitentiary	250 01	83 33	.....	83 33	83 34	83 33	83 34	83 33	83 33	83 33	83 34	83 33	1,083 34
Salary of Judges of Court of Ap'ls	738 79	.....	1,125 00	1,125 00	.....	1,125 00	1,125 00	.....	1,125 00	1,125 00	.....	1,125 00	8,613 79
Salary of Judges of Circuit Court	2,233 33	676 67	2,103 33	2,750 00	166 67	1,166 66	1,866 67	868 55	1,166 66	4,001 11	226 67	1,186 67	18,412 99
Mileage of Judges	112 30	120 40	299 40	128 00	.....	109 80	116 60	86 50	235 40	382 70	10 00	37 20	1,749 00
Support of convicts in Penitentiary	4,063 42	.....	2,000 00	1,500 00	.....	.....	.....	.....	.....	.....	2,436 58	.....	10,000 00
Pay of guards at Penitentiary	2,494 71	799 00	796 12	811 46	838 99	864 93	835 06	299 73	.....	.....	.....	.....	7,740 00
Criminal charges	14,374 16	7,080 46	8,376 19	5,191 99	.....	.....	.....	.....	.....	.....	.....	.....	35,022 80
Lunatics in jails	2,556 43	3,990 52	1,190 95	451 88	1,269 99	219 65	897 45	1,339 68	3,083 45	.....	.....	.....	15,000 00
Current ex Hospital for Insane	10,000 00	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00	4,000 00	4,000 00	4,000 00	3,000 00	3,000 00	58,000 00
Current ex. Ins. for D., D. and B.	5,000 00	.....	5,000 00	.....	5,000 00	3,000 00	.....	5,000 00	.....	1,000 00	.....	4,000 00	28,000 00
Current ex. W. Va. University	2,500 00	2,500 00	.....	.....	.....	2,500 00	.....	1,250 00	.....	.....	.....	.....	8,750 00
Ex. of Regents visiting University	.....	.....	.....	.....	.....	.....	.....	.....	.....	409 65	.....	.....	409 65
Transportation of patients to Hospital for Insane	.....	.....	.....	1,250 00	1,250 00	.....	.....	.....	.....	.....	.....	.....	2,500 00
Contingent ex. of Treasurer's office	3 50	49 85	115 05	.....	4 25	14 00	1 50	.....	6 09	22 00	.....	99 50	315 74
Con. ex. of Sec'y of State's office	11 70	174 30	41 21	.....	21 45	48 56	10 00	16 19	29 16	51 60	88 45	52 24	544 86
Con. ex. of Courts and allowances	.....	210 00	155 40	19 25	292 00	18 00	90 00	153 00	32 00	292 80	20 25	330 75	1,613 45
Contingent ex. of Auditor's office	288 74	223 55	21 74	60 25	60 95	193 72	4 87	.....	114 97	7 00	.....	.....	975 79
Con. ex. Att'y General's office	.....	106 00	4 97	21 75	.....	11 12	.....	.....	3 75	1 75	.....	4 80	154 14
Contingent expenses State Library	11 28	15 08	16 50	4 40	8 05	14 99	3 65	2 80	2 10	7 83	.....	22 72	109 40
Refunding R. R. taxes to counties and districts	732 70	.....	.....	570 40	3,209 33	.....	1,002 37	.....	.....	.....	.....	386 75	5,901 00

TABLE P.– *Continued.*

STATE FUND.	October. 1877.	Novem'r 1877.	Decem'r. 1877.	January. 1878.	February 1878.	March. 1878.	April. 1878	May 1878.	June. 1878.	July. 1878.	August. 1878.	Septem'r. 1878.	Aggregate.
Public printing	$ 4,385 29	$ 765 31	$ 1,219 90	$ 1,004 59	$ 1,053 31	$ 952 80	$ 166 57	$ 293 72	$ 139 88		$ 17 05		$ 9,998 42
Return of County and District taxes to Counties	1,107 23		4,641 95	244 92	3,375 79		1,193 47			$ 4,456 16			15,019 52
Pay of erroneous assessments		325 00	4 20		24 64								353 84
Refunding overpaid taxes	303 37		182 52	1,487 58	15 41	115 00		146 55			238 92		2,489 35
Extra clerk in Auditor's office	51 50	50 00	108 00	54 00	48 00	52 00		53 00			30 00	$ 30 00	476 50
Civil Contingent Fund	1,223 35	309 65	819 92	316 04	278 97	720 06	294 42	293 08	505 79	91 91	190 10	31 86	5,075 15
Repairs on Marshall College	1,000 00												1,000 00
Repairs on Normal School building at West Liberty	6 00												6 00
Expense of Fish Commissioners	3,000 00												3,000 00
Purchasing books for Library	15 65		1,115 50			60 00		5 00					1,196 15
For support of Normal Schools and branches	2,359 00		2,827 50		1,190 00	360 50	1,746 50	393 75		2,922 00	621 25		12,420 50
Expense in civil suits	7 25	286 33	170 49	5 00	116 30	16 25	862 45						1,464 07
Power machinery and heating apparatus at Penitentiary	2,744 97	409 24											3,154 21
Compensation of Joint Committees of Legislature	178 00	21 00			126 40		212 35						537 75
Expenses Board of Regents State Normal Schools	16 50			17 10						241 50			275 10
Repairs on University building	500 00												500 00
Defraying expense of ascertaining boundary line	300 00								600 00		101 67		1,001 67
Salary of Clerks in Auditor's office	383 32	383 32	383 36	383 32	383 32	383 36	383 32	383 32	383 36	299 99	466 65	383 36	4,600 00
Insurance on Ins for D., D and B		415 00			185 00								600 00
Extra compensation for conveying lunatics			6 00										6 00
Publishing 10th volume West Va. Reports				759 84		88 40	351 76						1,200 00
Insurance on Capitol building				600 00									600 00
Transportation of indigent pupils to Institution for D, D. and B					100 00			200 00					300 00
Insurance on W. Va University						250 00				102 50			352 50
Payment of loan to State and interest						62,190 00	20,738 12						82,928 12
To pay commissioners to assess railroad property									301 90				301 90
	$64,554 32	$25,151 98	$39,809 25	$24,748 07	$25,612 50	$81,233 85	$38,139 29	$16,355 34	$13,384 39	$20,619 31	$ 9,122 57	$12,299 57	$371,030 44

TABLE P.—*Continued.*

GENERAL SCHOOL FUND.	October. 1877.	Novem'r. 1877.	Decem'r. 1877.	January. 1878.	February 1878.	March. 1878.	April. 1878	May. 1878.	June. 1878	July. 1878.	August. 1878.	Septem'r. 1878.	Aggregate.
Disbursements of General School Fund to Counties	$33,840 14	$22,863 77	$15,264 30	$80,270 94	$14,894 87	$8,380 22	$ 743 58	$ 3,928 34	$ 1,202 68	.....	.....	.....	$181,396 84
Salaries of County School Superintendents	2,147 25	2,274 50	1,371 50	80 00	2,657 50	3,064 00	1,642 50	.....	45 00	565 50	.....	294 00	14,141 75
Salary of State Supt. Free Schools	.....	125 00	250 00	.....	250 00	125 00	125 00	125 00	.....	250 00	125 00	125 00	1,500 00
Salary of Clerk State Supt. Free Schools	48 10	.....	201 90	44 34	122 32	83 34	83 33	83 33	.....	166 67	83 33	83 34	1,000 00
Con. ex. S. S. of Schools office	80 75	180 36	63 22	88 12	23 40	40 50	15 00	.....	120 90	25 00	20 15	190 15	847 55
Public printing	40 36	.....	86 97	38 37	.....	90 63	.....	7 35	.....	.....	175 27	32 79	471 74
Refunding overpaid taxes	5 99	.....	26 93	6 95	8 21	.....	.....	.....	.....	.....	2 84	24 32	75 24
Traveling ex. State Supt. Schools	.....	.....	100 00	.....	.....	.....	.....	.....	150 00	150 00	50 00	.....	450 00
Pay of erroneous assessments	1 00	.....	2 10	.....	12 21	.....	.....	.....	.....	.....	.....	.....	15 31
Expenses of State Board Examiners	.....	.....	.....	6 10	.....	66 40	.....	.....	.....	.....	.....	.....	127 40
	$36,163 59	$25,443 63	$17,366 92	$80,597 72	$17,968 51	$11,850 09	$ 2,609 41	$ 4,144 02	$1,518 58	$ 1,157 17	$ 456 59	$ 749 60	$200,025 83

THE SCHOOL FUND.	October. 1877.	Novem'r. 1877.	Decem'r. 1877.	January. 1878.	February 1878.	March. 1878.	April. 1878.	May. 1878.	June. 1878.	July. 1878.	August. 1878.	Septem'r. 1878.	Aggregate.
Expenses Board of School Fund	$ 3 75	$ 25 75	$ 14 50	.....	.....	.....	$ 9 00	$ 100 00	.....	.....	.....	.....	$ 153 00
Refunding overpaid taxes	.....	.....	.....	.....	24 51	.....	.....	.....	.....	.....	.....	.....	24 51
Refunding money improperly paid into the school fund	.....	.....	.....	.....	.....	143 31	950 00	16 66	.....	.....	.....	.....	1,109 97
	$ 3 75	$ 25 75	$ 14 50		24 51	$ 143 31	$ 959 00	$ 116 66					$ 1,287 48

RECAPITULATION.	October. 1877.	Novem'r. 1877.	Decem'r 1877.	January. 1878.	February. 1878.	March. 1878	April. 1878.	May. 1878.	June. 1878.	July. 1878.	August. 1878.	Septem'r. 1878.	Aggregate.
Amount disbursed from State Fund	$64,554 32	$25,151 98	$39,809 25	$24,748 07	$25,612 50	$81,233 85	$38,139 29	$16,355 34	$13,384 39	$20,619 31	$ 9,122 57	$12,299 57	$371,030 44
Amount disbursed from General School Fund	36,163 59	25,443 63	17,366 92	80,597 72	17,968 51	11,850 09	2,609 41	4,144 02	1,518 58	1,157 17	456 59	749 60	200,025 83
Amount disbursed from the School Fund	3 75	25 75	14 50	.....	24 51	143 31	959 00	116 66	.....	.....	.....	.....	1,287 48
	100,721 66	$50,621 36	$57,190 67	105,345 79	$43,605 52	$93,227 25	$41,707 70	$20,616 02	$14,902 97	$21,776 48	$ 9,579 16	$13,049 17	$572,343 75

TABLE Q.

Estimates of the Probable Receipts at the Treasury during the Fiscal Year ending September 30th, 1879.

ON WHAT ACCOUNT.	General State Purposes.	General School Purposes.	School Fund.	Aggregate.
State tax for 1878	$240,000 00	$150,000 00	.....	$390,000 00
State tax for 1877	25,000 00	45,000 00	.....	70,000 00
State tax for 1876 and previous years	16,142 82	30,000 00	.....	46,142 82
License tax for 1878	40,000 00	.....	.....	40,000 00
License tax for 1877	1,000 00	.....	.....	1,000 00
License tax for 1876 and previous years	3,000 00	.....	.....	3,000 00
Interest on deposits of public funds	5,000 00	5,000 00	.....	10,000 00
Dividend on State stock in the Fairmont and Palatine Bridge Company	480 00	.....	.....	480 00
Tax on seals	50 00	.....	.....	50 00
Delinquent county taxes from lands redeemed at the Auditor's office	9,500 00	.....	.....	9,500 00
Delinquent district taxes from lands redeemed at the Auditor's office	5,500 00	.....	.....	5,500 00
County and District taxes on Railroad Companies	10,000 00	.....	.....	10,000 00
Sale of books	500 00	.....	.....	500 00
Div. on stock held by the Board of the School Fund	.....	12,000 00	.....	12,000 00
Interest on United States bonds held by said Board	.....	9,378 00	.....	9,378 00
Delinquent lands redeemed at the Auditor's office	.....	.....	2,500 00	2,500 00
Sales of delinquent lands for State tax	.....	.....	1,000 00	1,000 00
Tax on the gross receipts of Insurance Companies	.....	.....	4,500 00	4,500 00
Sales of school lands and forfeited lands redeemed of Circuits Courts	.....	.....	3,000 00	3,000 00
Fines for 1878	.....	2,000 00	.....	2,000 00
Fines for 1877	.....	700 00	.....	700 00
Fines for 1876 and previous years	.....	700 00	.....	700 00
Totals	$356,172 82	$254,778 00	$11,000 00	$621,950 82

TABLE R.

Estimated Probable Receipts at the Treasury During the Fiscal Year Ending September 30th, 1880.

ON WHAT ACCOUNT.	General State Purposes.	General School Purposes.	School Fund.	Aggregate.
State tax for 1879	$240,000 00	165,000 00	.....	$405,000 00
State tax for 1878	30,000 00	35,000 00	.....	65,000 00
State tax for 1877 and former years	11,216 00	25,000 00	.....	36,216 00
License tax for 1879	45,000 00	.....	.....	45,000 00
License tax for 1878	1,000 00	.....	.....	1,000 00
License tax for 1877 and former years	1,100 00	.....	.....	1,100 00
Interest on deposits of public funds	5,000 00	5,000 00	.....	10,000 00
Div. on State stock in Fairmont and Palatine Bridge Co.	480 00	.....	.....	480 00
Tax on seals	50 00	.....	.....	50 00
Del. county taxes from lands red. at the Auditor's office	6,500 00	.....	.....	6,500 00
Del. dist. taxes from lands red. at the Auditor's office	3,500 00	.....	.....	3,500 00
County and district taxes on railroad companies	10,000 00	.....	.....	10,000 00
Sale of books	500 00	.....	.....	500 00
Fines for 1879	.....	2,500 00	.....	2,500 00
Fines for 1878	.....	500 00	.....	500 00
Fines for 1877 and former years	.....	600 00	.....	600 00
Dividends on stock held by the board of School Fund	.....	12,000 00	.....	12,000 00
Int. on U. S. bonds and stk. held by the brd. of Scl. Fd.	.....	9,378 00	.....	9,378 00
Delin. State taxes from lands. red. at the Auditor's office	.....	.....	3,000 00	3,000 00
Sales of delinquent lands for State purposes	.....	.....	6,000 00	6,000 00
Tax on gross receipts of insurance companies	.....	.....	4,500 00	4,500 00
Sales of school lands and forfeited lands red. of circuit ct	.....	.....	3,500 00	3,500 00
Totals	$354,346 00	254,978 00	$17,000 00	$626,324 00

TABLE S.

Estimated Probable Charges on the Treasury During the Years Ending September 30, 1879, *and September* 30, 1880.

	1879.	1880.
For per diem and mileage of members and attaches of the Legislature	$ 27,500 00	.....
For contingent expenses of the Legislature	1,000 00	.....
For salary of the Governor	2,700 00	2,700 00
For salary of the Secretary of State	1,000 00	1,000 00
For salary of the Auditor	2,000 00	2,000 00
For salary of the Treasurer	1,400 00	1,400 00
For salary of the Attorney-General	1,300 00	1,300 00
For salary of the State Librarian and *ex officio* Adjutant-General	950 00	950 00
For salary of the Janitor	1,000 00	1,000 00
For salary of the Private Secretary to the Governor	1,000 00	1,000 00
For salary of the Clerk to the Secretary of State	1,000 00	1,000 00
For salary of the Clerk to the Treasurer	1,000 00	1,000 00
For salary of the Clerks in the Auditor's office	6,000 00	6,000 00
For salary of the Clerk of the Supreme Court of Appeals	1,000 00	1,000 00
For salary and mileage of Judges	30,000 00	30,000 00
For salary of the Keeper of the Rolls	300 00	300 00
For salary of the Vaccine Agents	300 00	150 00
For salary of the Superintendent of the Penitentiary	1,500 00	1,500 00
For salary of the Commissary of the Penitentiary	1,000 00	1,000 00
For salary of the Clerk of the Penitentiary	1,000 00	1,000 00
For support of Convicts in the Penitentiary	9,000 00	9,000 00
For pay of Guards at the Penitentiary	8,000 00	8,000 00
For criminal charges and to cover deficiency for former years	70,000 00	40,000 00
For expenses of lunatics in jails	18,000 00	18,000 00
For expenses of the Board of Regents State Normal Schools	300 00	300 00
For pay of teachers at Marshall College Normal School	2,000 00	2,000 00
For pay of teachers at Fairmont Normal School	2,000 00	2,000 00
For pay of teachers at West Liberty Normal School	2,000 00	2,000 00
For pay of teachers at Glenville Normal School	2,000 00	2,000 00
For pay of teachers at Concord Normal School	2,000 00	2,000 00
For pay of teachers at Shepherdstown Normal School	2,000 00	2,000 00
For expenses of Regents of the West Virginia University	500 00	500 00
For current expenses of the West Virginia University	8,000 00	8,000 00
For current expenses of the Institution for the Deaf, Dumb and Blind	28,000 00	28,000 00
For transportation of indigent pupils to Deaf, Dumb and Blind Institution	300 00	300 00
For current expenses of Hospital for the Insane	53,000 00	53,000 00
For transportation of patients to Hospital for the Insane	2,500 00	2,500 00
For Civil Contingent Fund	10,000 00	10,000 00
For contingent expenses of Auditor's office	2,000 00	2,000 00
For contingent expenses of the Treasurer's office	300 00	300 00
For contingent expenses of the Attorney-General's office	1,000 00	1,000 00
For contingent expenses of the Secretary of State's office	600 00	600 00
For contingent expenses of Library	100 00	100 00
For refunding overpaid taxes	2,000 00	2,000 00
For refunding taxes erroneously assessed	500 00	500 00
For refunding delinquent County and District taxes to Counties	15,000 00	10,000 00
For refunding County and District railroad taxes	10,000 00	10,000 00
For public printing	20,000 00	15,000 00
For printing and binding Supreme Court Reports	5,850 00	3,600 00
For contingent expenses of Courts	2,000 00	2,000 00
For per diem of the Janitor during the session of the Legislature	135 00	.....
For pay of commissioners to assess and value railroad property	300 00	300 00
For expenses of civil suits and commissions to State agents	2,000 00	2,000 00
For pay of interest on State bonds held by Board of School Fund	10,611 00	4,758 00
For extra compensation conveying lunatics to Hospital	300 00	300 00
Totals	$375,246 00	$298,358 00

COUNTIES.	DELINQUENCIES AS ALLOWED BY THE COUNTY COURTS FOR 1876.									
	GENERAL STATE PURPOSES.					GENERAL SCHOOL PURPOSES.				
	Real Estate.	Personal Property.	Improperly char'd.	License.	Total.	Real Estate.	Personal Property.	Capitation.	Improperly char'd	Total.
	1876.	1876.	1876.	1876.	1876.	1876.	1876	1876.	1876.	1876.
Barbour	$ 22 78	$ 12 56	$ 32 18	$ 5 50	$ 73 02	$ 11 39	$ 6 05	$ 121 00	$ 16 11	$ 154 5
Berkeley	59 20	70 94	49 12	.....	179 26	30 30	35 45	661 00	24 57	751 3
*Boone	41 61	7 34	.....	.....	48 95	20 80	3 69	79 00	.....	103 4
Braxton	1,139 81	2 57	485 71	.....	1,628 09	569 89	1 38	61 00	242 87	875 1
Brooke	9 47	17 63	.....	.....	27 10	4 73	9 08	171 00	.....	184 8
Cabell	835 73	25 52	31 75	25 00	918 00	418 93	13 43	383 00	16 38	831 7
Calhoun	79 02	7 96	16 92	.....	103 90	37 31	4 61	78 00	8 50	128 4
Clay	277 45	1 24	.....	.....	278 69	138 73	62	24 00	.....	163 3
Doddridge	268 50	27 29	5 45	.....	301 24	134 15	13 82	203 00	2 77	353 7
Fayette	422 20	18 31	.....	65 00	505 51	211 33	9 91	500 00	.....	721 2
Gilmer	95 82	16 92	4 62	.....	117 36	47 93	9 01	166 00	2 32	225 2
Grant	6 59	6 37	.....	.....	12 96	3 30	3 22	79 00	.....	85 5
Greenbrier	8 42	14 49	21 78	.....	44 69	4 21	7 49	305 00	10 92	327 6
Hampshire	21 27	11 62	2 77	.....	35 66	10 69	5 76	196 00	1 39	213 8
Hancock	10 14	13 59	24 97	.....	48 70	5 07	6 82	160 00	12 48	184 3
Hardy	16 27	5 21	2 42	.....	23 90	8 12	2 74	80 00	1 22	92 0
Harrison	54 10	73 49	67 33	.....	194 92	27 12	37 00	424 00	33 68	521 8
Jackson	585 29	17 24	2 14	.....	604 67	292 63	8 67	262 00	1 06	564 3
Jefferson	46 43	61 80	36 49	.....	144 72	23 24	31 21	817 00	18 25	889 7
Kanawha	2,171 22	249 33	66 52	.....	2,487 07	1,087 46	124 87	2,436 00	33 29	3,681 6
Lewis	29 11	23 50	3 90	.....	56 51	14 53	11 75	215 00	1 94	243 2
Lincoln	552 95	7 05	70 14	.....	630 14	276 40	3 58	103 00	35 23	418 2
Logan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Marion	22 61	46 41	16 53	146 66	232 21	11 27	23 35	275 00	8 20	317 8
Marshall	.....	10 10	4 23	.....	14 33	.....	5 23	209 00	2 12	216 3
Mason	242 96	75 73	2 84	.....	321 53	121 48	37 89	875 00	1 42	1,035 7
Mercer	32 43	7 22	3 14	.....	42 79	16 22	3 57	122 00	1 58	143 3
Mineral	54 94	19 75	26 51	12 32	113 52	27 64	9 99	208 00	13 56	259 1
Monongalia	6 16	23 23	46	.....	29 85	3 08	11 85	234 00	23	249 1
Monroe	86 46	5 24	23 04	.....	114 74	43 20	3 48	162 00	11 53	220 2
Morgan	39 86	10 13	.....	100 00	149 99	19 89	5 57	118 00	.....	143 4
McDowell	1,732 39	2 19	14 70	.....	1,749 28	866 60	1 18	48 00	7 36	923 1
Nicholas	490 80	6 88	17 39	.....	515 07	244 93	3 10	129 00	8 73	385 7
Ohio	.....	102 06	2 12	.....	104 18	.....	51 03	1,503 00	1 06	1,555 0
Pendleton	39	31	9 31	.....	10 01	19	15	9 00	4 66	14 0
Pleasants	31 12	6 89	2 97	.....	40 98	15 56	3 42	49 00	1 49	69 4
Pocahontas	63 60	3 23	55 73	.....	122 56	31 92	1 40	69 00	27 86	130 1
Preston	229 12	60 63	8 91	.....	298 66	114 92	30 34	486 00	4 41	635 6
Putnam	39 00	12 86	.....	.....	51 86	19 53	6 56	235 00	.....	261 0
Raleigh	219 46	6 68	6 56	.....	232 70	110 70	3 42	99 00	3 28	216 4
Randolph	548 28	7 58	35 85	.....	591 71	276 68	3 82	126 00	17 93	424 4
Ritchie	327 76	59 09	2 91	.....	389 76	163 95	29 51	506 00	1 46	700 9
Roane	157 74	12 50	38 32	.....	208 56	75 78	6 07	176 00	19 61	277 4
Summers	58 80	13 04	8 83	.....	80 67	29 42	6 72	128 00	4 42	168 5
†Taylor	76 86	2,155 72	7 86	.....	2,240 44	38 43	1,077 86	332 00	3 93	1,452 2
Tucker	64 72	36	42	.....	65 50	33 21	18	5 00	21	38 6
Tyler	60 04	24 70	7 04	.....	91 78	30 05	11 85	239 00	3 51	284 4
Upshur	418 73	17 29	3 12	2 00	441 14	209 35	8 64	91 00	1 56	310 5
Wayne	436 74	22 71	20 20	.....	479 65	219 28	11 26	239 00	9 80	479 3
Webster	1,214 03	1 71	.....	.....	1,215 74	607 56	72	22 00	.....	630 2
Wetzel	97 57	24 93	11 55	200 00	334 05	48 92	12 91	354 00	5 80	421 6
Wirt	329 48	22 70	5 67	.....	357 85	164 87	11 62	218 00	2 84	397 3
‡Wood	256 02	3,295 76	162 87	.....	3,714 65	129 49	1,648 35	1,024 00	81 46	2,883 3
Wyoming	116 05	2 78	86	.....	119 69	58 06	1 65	32 00	44	92 1
Total	$14,207 50	$6,752 38	$1,424 15	$556 48	$22,940 51	$7,110 44	$3,382 85	$15,846 00	$713 44	$27 052

* Delinquent lists for 1877 not received at the Auditor's office at date of this report.
†Tax (State $2,112 90, School $1,056.35) assessed on property of Baltimore and Ohio Railroad Company, for 1877, included
‡Tax (State $56,370.60, School $28,185 30) assessed in 1877, on railroad bridge at Parkersburg, included.

he Sheriffs of the Several Counties for 1876 *and* 1877.

Total.	Total State and School.	DELINQUENCIES AS ALLOWED BY COUNTY COURTS FOR 1877. General State Purposes. Real Estate.	Personal Property.	Improperly char'd	License.	Total.	General School Purposes. Real Estate.	Personal Property.	Capitation	Improperly char'd.	Total.	Total State and School.	Increase.	Decrease.
1876.	1876.	1877.	1877.	1877.	1877.	1877.	1877.	1877.	1877.	1877.	1877.	1877.		
154 55	$ 227 57	$ 23 21	19 35	$ 13 42	$ 5 50	$ 61 48	$ 1 65	$ 11 76	$ 178 00	$ 6 73	$ 208 14	$ 269 62	$ 42 05	.....
751 32	930 58	91 47	84 47	37 89	.....	213 83	46 01	42 60	1,099 00	18 96	1,206 57	1,420 40	489 82	.....
103 49	152 44	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$ 152 44
875 14	2,503 23	966 58	7 19	835 45	.....	1,809 22	483 39	3 71	112 00	417 74	1,016 84	2,826 06	322 83	.....
184 81	211 91	.....	9 54	.....	.....	9 54	.....	4 91	154 00	....	158 91	168 45	.....	43 46
831 74	1,749 74	454 99	32 07	333 88	.....	820 94	227 45	16 20	376 00	166 97	786 62	1,607 56	.....	142 18
128 42	232 32	102 18	5 32	2 85	.....	110 35	51 09	2 78	102 00	1 42	157 29	267 64	35 32	.....
163 35	442 04	101 71	72	.....	.....	102 43	50 90	36	10 00	.....	61 26	163 69	.....	278 35
353 74	654 98	336 33	15 88	4 90	.....	357 11	168 25	8 29	225 00	2 46	404 00	761 11	106 13	.....
721 24	1,226 75	464 30	18 42	31 05	.....	513 77	232 72	13 10	420 00	15 58	681 40	1,195 77	.....	31 58
225 26	342 62	99 78	11 49	10 91	.....	122 18	51 02	4 12	132 00	5 48	192 62	314 80	.....	27 82
85 52	98 48	18 35	7 15	.....	.....	25 50	9 18	2 62	99 00	.....	110 80	136 30	39 82	.....
327 62	372 31	21 96	24 73	25 05	.....	71 74	11 01	12 51	394 00	12 56	430 08	501 82	129 51	.....
213 84	249 50	17 02	10 84	3 38	.....	31 24	8 56	5 53	205 00	1 71	220 80	252 04	2 54	.....
184 39	233 07	7 70	7 27	.....	.....	14 97	3 85	3 69	91 00	.....	98 54	113 51	.....	119 56
92 08	115 98	26 95	6 64	23 80	.....	57 39	12 98	3 38	76 00	10 50	102 86	160 25	44 27	.....
521 80	716 72	78 21	96 48	56 65	.....	231 34	39 14	54 19	769 00	28 36	890 69	1,122 03	405 31	.....
564 36	1,169 03	564 57	28 65	135 32	.....	728 54	282 40	13 53	376 00	67 68	739 61	1,468 15	299 12	.....
889 70	1,034 42	60 63	81 80	12 06	.....	154 49	30 37	39 88	794 00	6 03	870 28	1,024 77	.....	9 65
3,681 62	6,168 69	1,853 51	250 95	120 19	.....	2,224 65	926 49	127 21	2,419 00	60 16	3,532 86	5,757 51	.....	411 18
243 22	299 72	36 93	9 10	54 55	.....	100 58	18 47	4 64	157 00	27 29	207 40	307 98	8 25	.....
418 21	1,048 35	325 68	16 48	25 58	.....	367 74	162 48	9 62	131 00	12 81	315 91	683 65	.....	364 70
.....	.....	202 19	5 68	52 02	.....	259 89	101 10	2 94	105 00	26 03	235 07	494 96	494 96	.....
317 82	550 03	9 26	36 78	15 75	.....	61 79	4 65	19 67	207 00	7 88	239 20	300 99	.....	249 04
216 35	230 68	.....	18 75	29 23	.....	47 98	.....	9 62	280 00	14 61	304 23	352 21	121 53	.....
1,035 79	1,357 32	234 28	61 61	17 77	.....	313 66	117 19	31 23	853 00	8 90	1,010 32	1,323 98	.....	33 34
143 37	186 16	28 51	11 21	5 04	.....	44 76	14 26	5 66	171 00	2 52	193 44	238 20	52 04	.....
259 19	372 71	.....	.....	.....	12 32	12 32	.....	.....	.....	.....	.....	12 32	.....	360 39
249 16	279 01	3 78	18 46	4 11	.....	26 35	1 89	12 52	210 00	2 05	226 46	252 81	.....	26 20
220 21	334 95	76 70	18 78	22 67	.....	118 15	38 36	9 53	280 00	11 39	339 28	457 43	122 48	.....
143 46	293 45	24 34	5 88	.....	.....	40 22	17 19	3 00	55	.....	75 19	115 41	.....	178 04
923 14	2,672 42	385 18	2 54	.....	.....	387 72	192 80	1 37	46	.....	240 17	627 89	.....	2,044 53
385 76	900 83	324 79	6 29	173 05	.....	504 13	102 42	3 22	105 00	86 44	357 08	861 21	.....	39 62
1,555 09	1,659 27	.....	163 16	.....	.....	163 16	.....	81 58	1,974 00	.....	2,055 58	2,218 74	559 47	.....
14 00	24 01	.....	76	9 31	.....	10 07	.....	39	11 00	4 66	16 05	26 12	2 11	.....
69 47	110 45	11 63	8 95	40	.....	20 98	5 80	4 47	89 00	20	99 47	120 45	10 00	.....
130 18	252 74	110 07	1 76	.....	.....	111 83	55 12	90	45 00	.....	101 02	212 85	.....	39 89
635 67	934 33	118 33	19 61	10 97	.....	148 91	59 50	10 07	243 00	5 48	318 05	466 96	.....	467 37
261 09	312 95	18 39	11 75	18 89	.....	49 03	9 19	5 92	260 00	9 44	284 55	333 58	20 63	.....
216 40	449 10	264 36	5 67	4 93	.....	274 96	132 35	2 99	86 00	2 49	223 83	498 79	49 69	.....
424 43	1,016 14	552 59	2 89	40 19	.....	595 67	275 95	1 48	78 00	20 12	375 55	971 22	.....	44 92
700 92	1,090 68	146 07	42 38	2 44	.....	190 89	73 18	21 42	429 00	1 21	524 81	715 70	.....	374 98
277 46	486 02	144 78	9 13	33 83	.....	187 74	75 12	4 61	118 00	16 80	214 53	402 27	.....	83 75
168 56	249 23	42 49	19 80	17 44	.....	79 73	21 27	10 04	156 00	8 73	196 04	275 77	26 54	.....
1,452 22	3,692 66	70 04	*2,162 40	2 31	.....	2,234 75	35 02	1,082 13	337 00	1 15	1,455 30	3,690 05	.....	2 61
38 60	104 10	103 62	58	2 49	.....	106 69	51 88	29	8 00	1 25	61 42	168 11	64 01	.....
284 41	376 19	53 74	28 92	20 43	.....	103 09	26 84	14 48	300 00	10 20	351 52	454 61	78 42	.....
310 55	751 69	464 77	8 38	.....	.....	473 15	232 36	4 23	104 00	.....	340 59	813 74	62 05	.....
479 34	958 99	283 45	21 73	36 85	.....	342 03	141 96	11 05	255 00	18 45	426 46	768 49	.....	190 50
630 28	1,846 02	860 16	60	37	.....	861 13	431 59	30	14 00	17	446 06	1,307 19	.....	538 83
421 63	755 68	155 65	20 57	17 58	250 00	443 80	77 79	10 48	303 00	8 78	400 05	843 85	88 17	.....
397 33	755 18	279 02	19 81	17 07	.....	315 90	139 01	10 88	179 00	8 54	337 43	653 33	.....	101 85
2,883 30	6,597 95	314 24	†56,793 79	27 79	.....	57,135 82	158 17	†28,390 51	1,378 00	13 91	29,940 59	87,076 41	80,478 46	.....
92 15	211 84	470 03	3 82	3 56	.....	477 42	235 45	1 87	48 00	1 78	287 10	764 52	552 68	.....
$27 052 73	$49,993 24	$11,414 53	$60,276 98	$2,313 42	$267 82	$74,272 75	$5,714 82	$30,153 48	$17,046 00	$1,155 62	$54,069 92	$128,342 67	$84,706 21	$6,356 78

included

TABLE U.

Showing the Apportionment of the General School Fund among the several Counties made September 1st, 1877 and 1878, and the amount disbursed during the fiscal year ending September 30th, 1878.

COUNTIES.	Amount apportioned for the School Year, 1877-78.	Amount disbursed during the School Year, 1877-78.	Amount apportioned for the School Year, 1878-9
Barbour	$4,129 11	4,413 11	$ 5,187 53
Berkeley	5,470 87	5,620 84	6,852 95
Boone	1,897 43	2,053 42	2,446 35
Braxton	3,161 95	3,062 93	4,194 26
Brooke	2,011 24	2,065 24	2,411 36
Cabell	3,851 80	3,701 80	5,120 04
Calhoun	1,792 31	1,878 31	2,270 17
Clay	1,129 51	1,184 51	1,454 28
Doddridge	3,382 21	3,383 21	4,467 84
Fayette	3,038 80	2,710 05	4,031 83
Gilmer	2,393 02	2,308 02	3,089 75
Grant	1,707 20	1,917 95	2,211 42
Greenbrier	3,964 91	3,408 28	5,348 67
Hampshire	3,024 78	2,976 78	3,880 64
Hancock	1,632 11	2,019 11	2,005 29
Hardy	2,175 76	2,310 76	2,712 43
Harrison	6,737 23	6,737 22	8,630 86
Jackson	5,302 51	5,494 51	6,617 36
Jefferson	4,731 83	4,709 83	6,059 62
Kanawha	9,918 04	9,818 04	12,840 57
Lewis	4,111 08	4,129 08	5,189 98
Lincoln	2,774 48	2,720 48	3,508 32
Logan	2,131 71	2,129 15	2,743 68
Marion	6,018 37	6,018 38	7,763 78
Marshall	6,189 57	6,012 57	7,899 97
Mason	7,620 29	7,560 29	9,924 01
Mercer	2,417 05	2,429 05	3,101 00
Mineral	2,407 04	2,276 04	3,114 75
Monongalia	5,021 17	5,171 17	6,227 00
Monroe	3,599 47	3,764 47	4,345 40
Morgan	1,711 21	1,816 21	2,242 67
McDowell	1,041 40	723 40	1,299 40
Nicholas	2,322 94	2,291 94	3,016 06
Ohio	2,130 71	2,214 71	2,702 43
Pendleton	2,675 36	2,750 36	3,378 38
Pleasants	1,845 37	1,821 32	2,536 30
Pocahontas	1,671 16	1,782 16	2,118 98
Preston	6,314 72	6,134 72	2,021 16
Putnam	3,659 54	3,695 54	4.750 22
Raleigh	2,407 04	2,392 04	3,137 25
Randolph	2,371 00	2,334 00	3,349 63
Ritchie	4,094 06	4,094 26	5,198 73
Roane	3,921 86	4,031 86	4,912 66
Summers	2,380 01	2,315 44	3,179 75
Taylor	3,567 43	3,613 93	4,692 72
Tucker	1,006 76	994 76	1,299 40
Tyler	3,683 57	3,739 07	4,798 97
Upshur	3,304 12	3,335 42	4,281 71
Wayne	4,813 92	4,648 92	6,339 44
Webster	938 28	851 26	1,216 90
Wetzel	4,449 49	4,449 49	6,069 46
Wirt	2,257 86	2,275 86	2 817 37
Wood	7,760 46	7,910 46	9,990 20
Wyoming	1,424 86	1,297 80	1,855 35
Wheeling City	9,687 77	9,687 77	12,558 25
Totals	$195,183 75	$195,187 30	$251,414 50

TABLE V.

Description of Invested School Fund.

Stock in First National Bank of Fairmont, W. Va.	$50,000 00	
Stock in Parkersburg National Bank	40,000 00	
Stock in National Bank of West Virginia, at Wheeling	30,000 00	$120,000 00

U. S. Registered Central Pacific Railroads Bonds.

No. 2,037, dated August 2, 1866—Interest from July 10, 1866	$ 1,000 00	
No. 2,038, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No. 2,039, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No 2,040, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No 2,041, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No. 2,042, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No. 2,043, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No. 2,044, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No. 2,045, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No. 2,046, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No. 2,047, dated August 2, 1866—Interest from July 10, 1866	1,000 00	
No. 2,200, dated January 22, 1868—Interest from January 1, 1868	1,000 00	
No. 30, dated January 22, 1868—Interest from January 1, 1868	5,000 00	
No. 251, dated January 22, 1868—Interest from January 1, 1868	10,000 00	
No. 252, dated January 22, 1868—Interest from January 1, 1868	10,000 00	$ 37,000 00

U. S. Registered Union Pacific Railroad Bonds.

No. 1,982, dated January 21, 1869—Interest from January 1, 1869	$10,000 00	
No 1,525, dated January 21, 1869—Interest from January 1, 1869	5,000 00	
No. 235, dated March 13, 1869—Interest from February 10, 1869	10,000 00	
No. 236, dated March 13, 1869—Interest from February 10, 1869	10,000 00	
No. 3,739, dated October 27, 1873—Interest from July 1, 1873	10,000 00	
No. 3,759, dated November 7, 1873—Interest from July 1, 1873	10,000 00	$ 55,000 00

U. S. Registered 5-20 Bonds.

No. 492, dated January 15, 1870—Interest from January 1, 1870	$ 500 00	
No. 2,123, dated January 13, 1870—Interest from January 1, 1870	1,000 00	
No. 2,124, dated January 13, 1870—Interest from January 1, 1870	1,000 00	
No. 2,125, dated January 13, 1870—Interest from January 1, 1870	1,000 00	
No. 653, dated January 15, 1870—Interest from January 1, 1870	5,000 00	
No. 847, dated January 15, 1870—Interest from January 1, 1870	10,000 00	$ 18,500 00

Certificates of U. S. Stock 5-20s.

No. 714, dated February 18, 1871—Interest from January 1, 1871	$ 500 00	
No. 2,837, dated February 18, 1871—Interest from January 1, 1871	1,000 00	
No. 2,838, dated February 18, 1871—Interest from January 1, 1871	1 000 00	
No. 2,839, dated February 18, 1871—Interest from January 1, 1871	1,000 00	
No. 2,840, dated February 18, 1871—Interest from January 1, 1871	1,000 00	
No. 828, dated February 18, 1871—Interest from January 1, 1871	5,000 00	
No. 1,051, dated February 18, 1871—Interest from January 1, 1871	10,000 00	
No. 1,052, dated February 18, 1871—Interest from January 1, 1871	10,000 00	
No. 11,519, dated March 6, 1871—Interest from January 1, 1871	100 00	
No. 11,520, dated March 6, 1871—Interest from January 1, 1871	100 00	
No. 11,521, dated March 6, 1871—Interest from January 1, 1871	100 00	
No. 24,030. dated March 6, 1871—Interest from January 1, 1871	1,000 00	
No. 7,160, dated March 6, 1871—Interest from January 1, 1871	5,000 00	
No. 10,302, dated March 6, 1871—Interest from January 1, 1871	10,000 00	$ 45,800 00
Bonds of the State of West Virginia, dated October 29, 1873, bearing interest from October 29, 1873	16,970 00	
Dated August 10, 1876	35,000 00	
Dated September 28, 1876, bearing interest from September 28, 1876	11,000 00	$ 62,970 00
Dated June 13, 1877		15,541 48
Aggregate amount invested to this date		$354,811 48

TABLE W—1.

List of Sheriffs and Collectors in Arrears for License Tax for 1861, 1862 *and* 1863.

COUNTY.	NAME OF OFFICER.	Tax of 1861.	Tax of 1862	Tax of 1863.	Aggregate.
Cabell	J B. Bumgardner		$ 186 05		$ 186 05
Harrison	James Monroe	$ 31 40			31 40
Harrison	T. L. Moore		34 61		34 61
Jackson	James F Scott		597 20	659 80	1,257 00
Marion	Rawley Morris			96 50	96 50
Monongalia	James Odbert	956 97	986 89		1,943 86
Randolph	Jesse F. Phares		156 40		156 46
Totals		$988 37	$1,961 15	$756 30	$3,705 82

TABLE W—2.

List of Sheriffs in Arrears for Taxes for 1861 *and* 1862.

COUNTY.	NAME OF OFFICER.	State Tax 1861.	State Tax 1862	Aggregate.
Cabell	J. B. Bumgardner	$ 1,389 72	$ 3,338 93	$ 4,728 65
Jackson	James F Scott	3,335 83	1,203 62	4,539 45
Mason	W. E Weitzel	3,410 21		3,410 21
Monongalia	James Odbert		3,952 34	3,952 34
Pleasants	James Hanlin		42 71	42 71
Pleasants	Thomas Johnston	65 92		65 92
Randolph	Jesse F. Phares	2,027 41	3,287 81	5,315 22
Wayne	James Bartram		2,943 16	2,943 16
Wayne	Morgan Garrett		1,023 41	1,023 41
Totals		$10,229 09	$15,791 98	$26,021 07

TABLE W—3.

List of Sheriffs in Arrears for Taxes for 1863 *and* 1864.

COUNTY.	NAME OF OFFICER	State Tax. 1863	State Tax 1864	Militia Fines	Aggregate.
Jackson	G. S. M King			$474 40	$ 474 40
Wayne	James Bartram	$302 68	$304 71		607 39
Totals		$302 68	$304 71	$474 40	$1,081 79

TABLE W—4.

List of Sheriffs in Arrears for Taxes for 1865.

COUNTY.	NAME OF OFFICER	State Tax	School Tax.	License Tax.	Militia Fines	Aggregate
Boone	W. V. Bias	$ 619 26	$ 16 94	$9 60		$ 645 80
Jackson	G. S. M. King				$582 00	582 00
Pleasants	John Kester				250 98	250 98
Putnam	B P. Morris	10 65	19 25			29 90
Wayne	Morgan Garrett	1,039 46	882 80			1,922 26
Wayne	James Bartram	781 97				781 97
Totals		$2,451 34	$918 99	$9 60	$832 98	$4,212 91

TABLE W—5.

List of Sheriffs in Arrears for Taxes for Year 1866.

COUNTY.	NAME OF OFFICER.	State Tax.	School Tax.	License Tax.	Fines.	Sale of Delinquent Lands	Militia Fines.	Aggregate
Boone	W. V. Bias	$ 1,200 51	$ 926 29	$ 22 92	$50 00			$ 2,199 72
Calhoun	N Poling			66 65				66 65
Grant	John R. Dolly		145 94					145 94
Logan	Jasper Perry			25 00				25 00
Taylor	R. Davisson		36 91		38 00	$49 47		124 38
Tyler	L W. Martin			132 19			$ 243 45	375 64
Wayne	Morgan Garrett	1,071 62	1,156 18					2,227 80
Wayne	James Bartram	861 14	404 33	92 62				1,358 09
Wyoming	W. Roach	350 57	508 36	158 90				1,017 83
Totals		$ 3,483 84	$ 3,178 01	$ 498 28	$88 00	$49 47	$2 43 45	$ 7,541 05

TABLE W—6.

List of Sheriffs in Arrears for Taxes for the Year 1867.

COUNTY.	NAME OF OFFICER.	State Tax.	School Tax	License Tax.	Militia Fines.	Jury Costs	Aggregate
Boone	E. R. Bias	730 23	$1,051 97				$1,782 20
Braxton	G. H. Morrison		95 63				95 63
Harrison	T. F. Roane				$78 75		78 75
Logan	Jasper Perry	9 91	3 88	$167 45			181 24
Logan	Harrison Blair	855 07	764 04				1,619 11
Taylor	R Davisson					$6 00	6 00
Totals		$1,595 21	$1,915 52	$167 45	$78 75	$6 00	$3,762 93

TABLE W—7.

List of Sheriffs in Arrears for Taxes for the year 1868.

COUNTY.	Names of Officer.	State Tax.	School Tax.	License Tax.	Fines.	Jury Costs.	Aggregate
Boone	E. R. Bias	$ 1,128 12	$ 1,325 27	$ 262 29	$ 23 00	$ 18 00	$ 2,756 68
Jackson	G. S. M. King	185 93	377 86				563 79
Logan	Harrison Blair	1,081 28	1,439 96	123 17			2,644 41
Morgan	Lewis Allen	50 36	51 65				102 01
Putnam	Isaac A. Wade		417 79				417 79
Ritchie	Benjamin Wells	139 38	281 42				420 80
Roane	John W. Spencer		646 76				646 76
Taylor	Reuben Davisson				1 00		1 00
Totals		$ 2,585 07	$ 4,540 71	$ 385 46	$ 24 00	$ 18 00	$ 7,553 24

TABLE W—8.

List of Sheriffs in arrears for Taxes for Year 1869.

COUNTY.	Name of officer.	State Tax	School Tax.	License Tax.	Sale of Delinq'nt Lands.	Fines	Aggregate
Boone	E. R. Bias	$1,222 91	$1,366 58	$230 31	.....	2 00	$2,821 80
Grant	M. A. Rady	64 09	893 55	.....	.....	.....	957 64
Jackson	D. J. Keeney	.....	864 66	.. ..	34 57	.....	899 23
Lincoln	G. Adkins	.....	155 28	.....	.....	.....	155 28
Logan	Harrison Blair	1,078 33	1,440 02	99 99	.....	.....	2,618 34
Marion	H. M Ice	2,838 65	4,121 53	988 28	.....	.....	7,948 46
Marshall	H Keltz	.....	.....	.....	144 88	.....	144 18
Mercer	Benj White	1,466 01	1,932 04	.....	.....	.....	3,398 05
Morgan	Lewis Allen	1,215 23	1,774 77	550 30	561 19	.....	4,101 49
McDowell	Smith Trent	.....	.....	.....	2 34	.....	2 34
Putnam	Isaac A Wade	1,318 03	1,786 33	.....	.....	.....	3,104 36
Roane	John W. Spencer	667 15	2,404 71	98 84	408 37	$76 54	3,655 61
Wirt	F. B Stoddard	.....	930 23	523 96	2,890 32	6 80	4,351 31
Wyoming	R. T. Lusk	.....	384 07		.....	.....	384 07
Totals	.....	9,870 40	$18,053 77	$2,491 68	4,040 97	$85 34	$34,542 16

TABLE W—9.

List of Sheriffs in Arrears for Taxes for 1870.

COUNTY.	Name of Officers.	State Tax.	School Tax	Hosp'l Tax.	License Tax.	Fines.	Agg'gate	Overpaym's under headings indicated by a star.	Balance due.
Boone	W. L. Mahan	.....	$ 492 96	$ 23 14	.....	.....	$ 516 10	.....	$ 516 10
Doddridge	E. L. Wade	.....	1,926 73	.....	.....	$13 40	1,940 13	.....	1,940 13
Fayette	R. B. Cassidy	$ 85 07	1,805 52	.....	$ 107 75	.....	1,998 34	.....	1,998 34
Grant	M. N. Rady	*	3,293 80	1,121 25	399 63	.....	4,814 68	80 46	4,734 22
Hancock	S. W Wilson	.....	351 96	.....	.....	.....	351 96	.....	351 96
Jackson	D. J. Keeney	322 12	2,547 85	.....	44 33	5 00	2,919 30	.....	2,919 30
Logan	J. M. Jackson	*	1,057 40	*	.....	.....	1,057 40	832 67	224 73
Marion	H. M. Ice	.....	2,327 45	.....	42 80	.....	2,370 25	.....	2,370 25
Mercer	Benj. White	.....	.....	.....	25 60	.....	25 60	.....	25 60
Monroe	Louis Ballard	.....	24 83	.....	.....	.....	24 83	.....	24 83
Morgan	Lewis Allen	1,000 69	1,743 59	455 19	699 22	01	3,898 70	.....	3,898 70
McDowell	Smith Trent	.....	423 73	.....	.....	.....	423 73	.....	423 73
Nicholas	J G. Malcom	.....	24 45	.....	.....	.....	24 45	.....	24 45
Pleasants	John Kester	.....	257 80	.....	.....	.....	257 80	.....	257 80
Putnam	I. A. Wade	2,646 85	2,735 68	974 66	1,131 15	24 12	7,512 46	.....	7,512 46
Randalph	J M Phares	*	537 29	*	8 20	1 00	546 49	129 11	417 38
Ritchie	John Heaton	117 14	.....	.....	.....	50 00	167 14	9 49	157 65
Roane	J. W. Spencer	.....	.....	.....	23 42	18 50	41 94	.....	41 94
Wirt	J. B. Stoddard	1,824 83	2,136 11	574 37	435 98	32 45	5,003 74	.....	5,003 74
Wyoming	R. T. Lusk	.....	1,018 45	168 78	.....	.....	1,187 23	.....	1,187 23
Totals	.....	5,996 70	22,705 60	3,317 39	2,918 08	144 50	35,082 27	1,051 73	$34,030 54

TABLE W—10.

List of Sheriffs in Arrears for Taxes for the Year 1871.

COUNTY	Name of Officer	State Tax.	School Tax.	Hospital Tax.	Fines.	Sale of Delinquent Lands.	Aggregate
Harrison	John A. Hursey	.....	$ 815 48	.....	.....	.....	$ 815 48
Lincoln	C L. Bowden	.....	.....	.....	.....	$ 67 06	67 06
Logan	E. Rutherford	$359 11	1,754 58	$97 32	$1 00	124 62	2,336 63
Nicholas	H Hendrickson	.....	.....	.....	.....	74	74
Totals	.....	$359 11	$2,570 06	$97 32	$1 00	$192 42	$3,219 91

TABLE W—11.

List of Sheriffs in Arrears for Taxes for 1872.

COUNTY.	NAME OF OFFICER.	State tax	School tax.	Hospital tax	License tax.	Fines.	Aggrogate.	Overpayments under headings indicated by a star.	Balance.
Harrison	John A. Hursey	.....	$3,822 23	.....	.....	.....	$3,822 23	.....	$3,822 23
Jefferson	G. W. Chase	*.....	745 27	.....	.....	....	745 27	577 26	168 01
Logan	J. M. Jackson	1,160 75	1,513 86	293 18	201 90	.....	3,169 69	.....	3,169 69
Mercer	John T Smith	207 10	309 64	303 06	.....	4 00	823 80	.....	823 80
Morgan	Wm Waugh	.....	119 01	.....	.....	.....	119 01	.....	119 01
Putnam	J. J. Ball	*.....	292 38	.....	.....	14 00	306 38	58 21	248 17
		$1,367 85	$6,802 39	$596 24	$201 90	$18 00	$8,986 38	$ 635 47	$8,350 91

TABLE W—12.

List of Sheriffs in Arrears for Taxes for 1873.

COUNTY.	NAME OF OFFICER	State Tax.	School Tax.	Hospital Tax.	License Tax.	Fines.	Sale of delinquent lands.	Aggregate
Gilmer	H. H Withers	.....	.....	.....	$ 37 88	$33 00	.....	$ 70 88
Logan	Lloyd Ellis	.....	.....	.....	.....	4 22	.....	4 22
*Logan	J. M. Jackson	$1,211 37	$1,681 74	$303 91	.....	15 00	.....	3,212 02
Mercer	J. T. Smith	2 41	1 83	.....	10 78	12 00	9 02	36 09
Morgan	William Waugh	1,404 95	1,315 86	494 41	398 32	10 00	3 57	3,627 11
Totals		$2,618 73	$2,999 48	$798 32	$446 98	$74 22	$12 59	$6,950 3

*All payments on the revenue of this County for this year have been made by G. W. Taylor.

TABLE W—13.

List of Sheriffs in Arrears for Taxes for 1874.

COUNTY.	NAME OF OFFICER	State tax	School tax.	License tax.	Fines.	Aggregate		Balance due.
Lincoln	C L Bowden	$731 13	$1,892 13	$28 91	$ 27 00	$2,679 17	...	$2,679 17
Logan	G W Taylor	.....	1,033 74	53 90	.....	1,087 64	$46 74	1,040 90
Morgan	Wm. Waugh	1,985 25	1,817 80	98 00	.....	3,901 05	..	3,901 05
Wetzel	A. P. Brookover	.....	513 61	.....	108 28	621 89	...	621 89
	Totals	$2,716 38	$5,257 28	$180 81	$135 28	$8,289 75	$46 74	$8,243 01

TABLE W—14.

List of Sheriffs in Arrears for Taxes for 1875.

COUNTY.	NAME OF OFFICER	State Tax.	School Tax.	License Tax.	Fines.	Sale of delinquent lands.	Aggregate
Fayette	S. H. Carrick	.....	$ 690 10	$ 394 80	$ 11 00	$300 19	$ 1,396 09
Kanawha	P W Morgan	.....	.....	.....	.....	630 53	630 53
Lincoln	C. L Bowden	.....	.....	.....	7 00	.....	7 00
Logan	G. W. Taylor	$1,416 54	91 36	15 93	160 00	22 88	1,706 71
Morgan	William Waugh	.....	.....	428 55	01	.....	428 56
Summers	Evan Hinton	324 96	2,146 21	1,364 60	10 00	.....	3,845 77
Wetzel	A P. Brookover	.....	3,519 60	.....	44 12	.....	3,563 72
Wood	W. J. Hill	.....	4,759 71	.....	.....	.....	4,759 71
Wyoming	H. Hatfield	.....	.....	.....	116 50	.....	116 50
Totals		$1,741 50	$11,206 98	$2,203 88	$348 63	$953 60	$16,454 59

TABLE W—15.

List of Sheriffs in Arrears for Taxes for Year 1876

COUNTY.	NAME OF OFFICER.	State tax	School tax.	License tax.	Fines	Aggregate.	Overpay'ts under headings indicated by a *.	Claims on file to credit of Sheriffs.	Aggregate of claims and overpayments	Balance due.	REMARKS
Barbour	J W. Talbot	$2,432 01	$4,308 25	...	...	$6,740 26	...	$ 24 00	$ 24 00	$ 6,716 26	
Clay	Solomon Reed	...	463 16	...	...	463 16	...	50 25	50 25	412 91	Since paid ... $ 91 50
Doddridge	Floyd Neely	* ...	988 88	...	...	988 80	$196 91	57 40	254 31	734 49	
Fayette	S H. Carrick	2,202 56	2,306 40	$727 65	$ 26 00	5,262 61	...	1,533 65	1,533 65	3,728 96	
Gilmer	J. F. W. Holt	...	121 95	...	...	181 95	...	26 10	26 10	155 85	Since paid ... 125 00
Greenbrier	James Knight	...	2,828 74	...	100 00	2,928 74	...	301 41	301 41	2,627 33	Since paid ... 974 02
Harrison	James Monroe	...	1,640 81	...	...	1,640 81	112 81	172 85	285 65	1,355 16	Since paid ... 1,157 78
Jackson	J M. Greer	...	1,012 04	...	16 00	1,028 04	...	...	...	1,028 04	Since paid ... 400 00
Kanawha	P. W. Morgan	9,605 96	6,551 70	894 16	24 00	17,075 82	...	531 90	531 90	16,543 92	
Lewis	A. W. Woodford	...	165 09	...	...	165 09	...	...	...	165 09	
Lincoln	T. J McComas	...	131 56	...	...	131 56	...	17 88	17 88	113 68	Since paid in full.
Logan	G. W Taylor	1,321 79	1,783 23	12 80	...	3,117 82	...	501 65	501 65	2,616 17	
Marshall	J. P. Wayman	...	2,721 40	...	299 00	3,020 40	...	...	...	3,020 40	
Mercer	John S Carr	...	580 09	...	...	580 09	...	73 50	73 50	506 59	
Mineral	A. Umstott	...	450 96	...	...	450 96	...	...	...	450 96	
Monroe	Wm Adair, Jr	* ...	575 11	...	...	575 11	52 00	51 63	103 63	471 48	
Nicholas	J J Halstead	...	702 62	22 54	...	725 16	56 32	18 30	74 62	650 54	
Pocahontas	W L McNeal	...	263 94	...	2 00	265 94	...	...	...	265 94	Since paid ... 200 00
Raleigh	J B. Underwood	438 54	1,567 32	...	54 50	2,060 36	...	682 71	682 71	1,377 65	
Randolph	L. D. White.	247 04	2,506 14	...	40 25	2,793 43	...	...	...	2,793 43	Since paid in full.
Ritchie	B. F Mitchell	* ...	1,114 10	...	...	1,144 10	341 83	299 10	640 93	503 17	Since paid ... 394 06
Summers	Evan Hinton	1,616 47	2,113 06	863 12	6 66	4,599 31	...	...	...	4,599 31	
Tyler	J. C Way	* ...	1,961 32	...	3 00	1,964 32	21 78	...	21 78	1,942 54	Since paid ... 600 00
Wayne	L. Adkins	...	321 77	...	...	321 77	...	116 00	116 00	205 77	
Wetzel	W M. Brookover	* ...	2,109 75	919 86	18 50	3,048 11	41 34	140 45	181 79	2,866 32	
Wirt	J. C Hale	55 53	1,277 39	...	...	1,332 92	...	...	...	1,332 92	
Wood	W. J. Hill	5,722 59	2,975 73	491 81	10 00	9,200 13	...	346 79	346 79	8,853 34	
Wyiming	J. D McCraw	96 80	780 12	...	...	876 9	...	69 55	69 55	807 37	
Totals	...	$23,739 29	$44,412 55	$3,931 94	$599 91	$72,683 69	$822 99	$5,015 11	$5,838 10	$66,845 59	

TABLE W—16.

List of Sheriffs in Arrears at the Close of the Fiscal Year (September 30th 1878) for Taxes of 1877.

COUNTY.	NAME OF OFFICER.	State Tax.	School Tax.	License Tax.	Fines.	Sale of delinquent lands.	Aggregate.	Overpaym'nts under headings indicated by a star.	Claims on file to credit of Sheriffs.	Aggregate of claims and overpayme'ts	Balance due.	REMARKS.
Barbour	Jacob Hudkins	$ 1,373 47	$ 2,079 44	...	$ 1 00	$ 28 88	$3,432 79	...	$ 643 20	$ 643 20	$2,839 59	Since paid in full.
Berkeley	M. C. Nadenbousch	2,055 87	*...	...	9 00	65 44	2,130 31	$766 22	277 89	1,044 11	1,086 20	Since paid in full.
Boone	Joseph Adkins	288 15	683 89	...	...	8 34	980 38	...	637 09	637 70	342 68	
Braxton	John Byrne	...	1,914 20	...	26 19	109 65	2,050 04	...	1,104 40	1,104 40	945 64	Since paid in full.
Clay	Jas M Moore	191 13	335 75	...	...	58 77	585 65	...	290 95	290 95	294 70	Since paid ... $ 207 15
Doddridge	John Donohue	1,945 96	2,828 71	...	...	...	4,774 67	...	1,076 85	1,076 85	3,697 82	Since paid ... 2,504 81
Gilmer	S. L. Hays	*...	870 33	...	...	333 35	1,203 68	7 34	31 50	38 84	1,164 84	Since paid in full.
Grant	S H Smith	487 61	1,240 19	...	...	39 82	1,767 62	...	1,311 73	1,311 73	455 89	Since paid in full.
Greenbrier	J. W. Johnston	273 72	614 36	...	9 00	88	897 96	...	890 21	890 21	7 75	Since paid in full.
Hampshire	R. D. Powell	...	282 02	...	...	...	282 02	...	242 02	242 02	40 00	Since paid in full.
Harrison	L D Jarvis	3,187 49	913 04	...	82 00	...	4,182 53	...	1,035 60	1,035 60	3,146 93	Since paid in full.
Jackson	S. B. Greer	179 21	661 17	...	...	...	840 38	...	210 80	210 80	629 58	Since paid... 227 57
Jefferson	Eugene Baker	3,778 91	5,630 19	$ 112 68	30 00	...	9,551 78	...	...	...	9,551 78	Since paid in full.
Kanawha	J. H Rosler	3,820 86	4,315 77	...	...	...	8,136 63	...	3,325 97	3,325 97	4,810 66	Since paid in full.
Lincoln	M. Johnson	123 08	588 90	69 42	5 00	55 05	841 45	...	696 47	696 47	144 98	Since paid in full.
Marshall	H. W. Hunter	*...	1,560 84	...	...	3 64	1,5 4 48	139 70	848 33	988 03	576 45	Since paid in full.
Mason	D S. Stevenson	...	1,946 52	...	5 00	...	1,951 52	...	1,919 61	1,919 61	31 91	Since paid in full.
Mineral	G. F. Sims	326 89	1,954 53	...	15 00	76 80	2,373 22	...	1,179 04	1,179 04	1,194 18	Since paid in full.
Monroe	W. W. Pence	761 42	2,207 26	...	10 00	32 08	3,010 76	...	109 60	109 60	2,901 16	Since paid ... 2,747 63
Morgan	Henry Willard	367 65	1,461 78	...	...	44 95	1,874 38	...	28 60	28 60	1,845 78	Since paid in full.
McDowell	A J. Bevers	*...	133 98	...	1 00	74 08	209 06	103 84	...	103 84	105 22	Since paid in full.
Nicholas	John G Malcom	83 22	564 83	...	...	...	648 05	...	19 50	19 50	628 55	Since paid in full.
Ohio	Geo. R Tingle	*...	13,494 54	...	131 01	...	13, 25 55	369 47	6,398 68	6,768 15	6,857 40	Since paid in full
Pendleton	Gerrge McQuain	530 64	1,225 71	...	301 50	1 19	2,059 04	...	261 90	261 90	1,797 14	Since paid. ... 1,702 01
Pleasants	Oliver Gorrell	809 34	795 72	...	...	54 89	1,659 95	...	220 35	220 35	1,439 60	Since paid... 1,000 00
Pocahontas	W. H. Cackley	*...	441 14	...	...	...	441 14	77 31	104 52	104 52	259 31	Since paid in full.
Preston	F. M. Ford	981 12	3,119 79	...	11 00	...	4,111 91	...	1,139 30	1,139 30	2,972 61	Since paid in full.
Putnam	L J. Timons	996 22	238 03	...	...	14 41	1,248 66	...	515 05	515 05	733 61	Since paid in full.
Randolph	I. F. Harding	286 63	620 15	...	...	...	906 78	...	237 30	237 30	669 48	Since paid in full.
Ritchie	J. B. Hallom	847 52	305 33	...	56 50	...	1,208 85	...	132 35	132 35	1,076 50	Since paid in full.
Roane	J. S. Gandee	...	...	...	50 00	...	50 00	...	...	...	50 00	Since paid in full.
Roane	A. Cain	192 96	1,777 98	...	...	...	1,970 94	...	63 08	63 08	1,907 86	Since paid... 279 82
Summners	W. S. Lilly	463 96	2,083 60	...	1 00	12	2,548 68	...	1,275 60	1,275 60	1,273 08	Since paid... 1,018 21

TABLE W.—16.—*Continued.*

COUNTY.	NAME OF OFFICER.	State Tax.	School Tax.	License Tax	Fines.	Sale of delinquent lands	Aggregate.	Overpayme'ts under headings indicated by a star	Claims on file to credit of Sheriff.	Aggregate of claims and overpayme'ts	Balance due.	REMARKS.
Taylor	Hugh Evans, Jr	867 87	434 73				1,302 60		1,285 20	1,285 20	17 40	Since paid in full.
Tucker	Ward Parsons		109 08			94 04	203 12	51 82		51 82	151 30	Since paid in full.
Wayne	H F. Bowen	622 06	1,396 60		39 00	15 35	2,073 01		1,013 95	1,013 95	1,059 06	Since paid. 812 12
Wetzel	John Stender	1,043 74	1,670 97	971 03	5 00	138 58	3,829 32		1,290 70	1,290 70	2,538 62	Since paid in full
Wirt	Tho. Foster	688 07	745 80				1,433 87		103 00	103 00	1,330 87	Since paid 800 00
Wyoming	J W. Cline	149 75	422 48	11 03	1 00	194 87	779 13				779 13	Since paid 277 67
Totals		$27,724 52	$61,669 35	$1,164 16	$788 70	$1,445 18	$92,791 91	$1,515 70	$29,920 95	$31,436 65	$61,355 26	

Total amount due from sheriffs, October 1, as shown above $61,355 26
Total amount paid since October 1 ..... 55,479 07

Total amount due at date of report ..... $ 5,876 19

TABLE X.

A List of all Depositories of State Funds Arranged by Congressional Districts.

IN FIRST CONGRESSIONAL DISTRICT.

Bank of the Ohio Valley, Wheeling.
National Bank of West Virginia, Wheeling.
Commercial Bank, Wheeling.
Exchange Bank, Wheeling.
People's Bank, Wheeling.
Wellsburg National Bank, Wellsburg.
Parkersburg National Bank, Parkersburg.
First National Bank of Parkersburg.
Second National Bank of Parkersburg.

IN SECOND CONGRESSIONAL DISTRICT.

Grafton Bank, Grafton.
Morgantown Bank, Morgantown.
National Bank of Piedmont, Piedmont
Bank of Charlestown, Charlestown
People's National Bank, Martinsburg.

IN THIRD CONGRESSIONAL DISTRICT.

Merchants National Bank of W.Va., Pt. Pleasant.
Kanawha Valley Bank, Charleston.
State Bank of West Virginia, Charleston.
Bank of Huntington, Huntington.
Bank of Lewisburg, Lewisburg.
Bank of Union, Union.

INSURANCE DEPARTMENT,

1877.

STATEMENTS OF CONDITION

OF

INSURANCE COMPANIES

Transacting business in the State of West Virginia, during the year 1877, under authority issued from the Auditor's Office.

THE ÆTNA INSURANCE COMPANY, OF HARTFORD, CONN.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is $3,000,000 00
The amount of its capital stock paid up is $3,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$1,194,966 92	
The real estate unincumbered is	365,000 00	
The bonds and stocks owned by the company	5,386,775 69	
The debts due the company, secured by mortgage or otherwise	88,377 00	
All other securities amount to	2,788 34	
The losses adjusted and not due are		$ 52,145 56
The losses in suspense waiting for further proof are		298,752 79
All other claims against the company are		500 00
Total	$7,037,907 95	$351,398 35
Gross amount of premiums for the year 1876		$9,373 99
Amount of tax thereon		281 22

ÆTNA LIFE INSURANCE COMPANY, OF HARTFORD, CONN.

Attorney for the State of West Virginia, A. H. BEACH, Wheeling.

The amount of its capital stock is $150,000 00
The amount of its capital stock paid up is $150,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$1,050,833 75	
The real estate unincumbered is	184,690 48	
The bonds and stocks owned by the company	7,330,515 03	
The debts due the company, secured by mortgage or otherwise	9,743,607 04	
The debts due the company for premiums amount to	144,388 77	
All other securities amount to	4,903,613 88	
The losses adjusted and due are		$ 34,082 00
The losses adjusted and not due are		280,173 00
The losses unadjusted are		86,380 55
All other claims against the company are		119,963 53
Total	$23,357,648 95	$520,599 08
Gross amount of premiums for the year 1876		$16,935 02
Amount of taxes thereon		508 05

AMERICAN LIFE INSURANCE CO., OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, R. C. BONHAM, Wheeling.

The amount of its capital stock is $500,000 00

The amount of its capital stock paid up is $500,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons....	$ 92,820 37	
The real estate unincumbered is	381,000 00	
The bonds and stocks owned by the company.....	608,791 64	
The debts due the company, secured by mortgage or otherwise.....	3,089,988 45	
The debts due the company for premiums amount to	814,928 40	
All other securities amount to.....	123,720 07	
The losses adjusted and not due are		$ 93,390 00
All other claims against the company are.....		4,190,381 54
Total.....	$5,111,248 93	$4,283,771 54
Gross amount of premiums for the year 1876.....		$6,365 52
Amount of tax thereon		190 96

AMERICAN FIRE INSURANCE CO., OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $500,000 00

The amount of its capital stock paid up is $400,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons....	$ 130,854 69	
The real estate unincumbered is.....	150,100 00	
The bonds and stocks owned by the company.....	375,461 00	
The debts due the company, secured by mortgage or otherwise	431,939 50	
All other securities amount to.....	192 620 98	
Amount required to reinsure outstanding risks.....		$475,334 13
Capital stock.....		400,000 00
The losses adjusted and not due are.....		7,167 23
The losses unadjusted are.....		17,197 00
The losses in suspense waiting for further proof are		797 98
All other claims against the company are.....		9,419 48
Total	$1,280,976 17	$909,915 82
Gross amount of premiums for the year 1876		$3,730 15
Amount of tax thereon.....		111 90

AMAZON INSURANCE COMPANY, CINCINNATI, OHIO.

Attorney for the State of West Virginia, J. V. L. ROGERS, Wheeling.

The amount of its capital stock $500,000 00
The amount of its capital stock paid up is $500,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 48,912 36	
The real estate unincumbered is	272,360 00	
The bonds and stocks owned by the company	232,546 62	
The debts due the company, secured by mortgage or otherwise	288,503 27	
The debts due the company for premiums amount to	72,319 15	
All other securities amount to	20,521 31	
The losses adjusted and not due are		$ 44,158 82
The losses unadjusted are		29,581 66
The losses in suspense waiting for further proof are		31,335 16
All other claims against the company are		16,432 00
Total	$935,162 71	$121,507 64
Gross amount of premiums for the year 1876		$4,384 38
Amount of tax thereon		131 53

THE ATLAS INSURANCE COMPANY OF HARTFORD, CONN.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of the capital stock is $1,000,000 00
The amount of its capital stock paid up is 200,000 00

	Assets	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 81,327 29	
The real estate unincumbered is	29,000 00	
The bonds and stock owned by the company	137,560 00	
The debts due the company, secured by mortgage or otherwise	177,150 00	
All other securities amount to	17,095 78	
The losses adjusted and not due are		$19,870 59
The losses unadjusted are		28 060 01
Total	$442,133 07	$47,930 60
Gross amount of premiums for the year 1876		$344 55
Amount of tax thereon		10 34

BANGOR INSURANCE COMPANY, BANGOR, MAINE.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $500,000 00
The amount of its capital stock paid up is $201,520 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 44,439 13	
The real estate unincumbered is	20,068 93	
The bonds and stocks owned by the company	44,900 07	
Debts due the company, secured by mortgage or otherwise	227,900 00	
The debts due the company for premiums amount to	21,000 00	
All other securities amount to	17,086 53	
The losses adjusted and not due are		30,488 13
All other claims against the company are		382 23
Re-insurance reserve fund		124,816 88
Total	$375,394 66	$155,687 24
Gross amount of premiums for the year 1876		2,417 53
Amount of tax thereon		72 52

BEN FRANKLIN INSURANCE COMPANY, ALLEGHENY, PA.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $150,000 00
The amount of its capital stock paid up is $150,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 13,280 99	
The real estate unincumbered is	19,775 00	
The debts due the company, secured by mortgage or otherwise	116,813 11	
The debts due the company for premiums amount to	13,225 56	
Bills receivable	19,996 97	
Accrued interest and rent	4,836 74	
The losses adjusted and not due are		815 78
All other claims against the company are		316 00
Total	$187,928 37	$1,131 78
Gross amount of premiums for the year 1876		$3,077 20
Amount of tax thereon		92 31

BROOKLYN LIFE INSURANCE COMPANY OF NEW YORK.

Attorney for the State of West Virginia, J. JOHNSON, Martinsburg.

The amount of its capital stock is $125,000 00
The amount of its capital stock paid up is 125,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 96,464 19	
The real estate unincumbered is	14,000 00	
The bonds and stocks owned by the company	561,890 00	
The debts due the company, secured by mortgage or otherwise	1,188,150 02	
The debts due the company for premiums, amount to	495,174 68	
All other securities amount to	94,381 43	
The losses adjusted and not due are		24,680 00
The losses in suspense waiting for further proof are		10,000 00
All other claims against the company including re-insurance reserve are		2,156,709 00
Total	$2,450,060 32	$2,191,389 00
Gross amount of premiums for the year 1876		
Amount of taxes thereon		

COMMERCIAL UNION ASSURANCE COMPANY (U. S. BR.) OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C. ALDERSON. Wheeling.

The amount of its capital stock is $12,500,000 00
The amount of its capital stock paid up is ..... $ 1,250,000 00

	Assets.	Liabilities
The amount of cash on hand and in hands of agents or other persons	$ 22,361 51	
The bonds and stock owned by the company	666,750 00	
The debts due the company for premiums amount to	111,602 40	
Bills receivable not matured	10,003 85	
Interest due and accrued on stocks	2,672 18	
Re-insurance fund		$323,093 21
The losses in suspense waiting for further proof are		56,121 98
All other claims against the company are		10,279 00
Total	$813,389 94	$389,494 19

CONTINENTAL INSURANCE COMPANY OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is $1,000,000 00
The amount of capital stock paid up is $1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 382,538 31	
The real estate unincumbered is	669,000 00	
The bonds and stocks owned by the company	937,630 00	
The debts due the company, secured by mortgage or otherwise	834,850 00	
The debts due the company for premiums amount to	179,061 52	
All other securities amount to	37,005 24	
The losses adjusted and not due are		$ 71,199 31
The losses unadjusted are		102,544 79
The losses in suspense waiting for further proof are		18,755 48
All other claims against the company are		73,462 52
Total	$ 3,040,085 07	$265,962 10
Gross amount of premiums for the year 1876		$ 3,572 72
Amount of tax thereon		107 18

FANEUIL HALL INSURANCE COMPANY, BOSTON, MASS.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $400,000 00
The amount of its capital stock paid up is $400,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 31,310 42	
The real estate unincumbered is	7,100 00	
The bonds and stocks owned by the company	99,935 50	
The debts due the company, secured by mortgage or otherwise	160,030 50	
The debts due the company for premiums amount to	51,489 99	
All other securities amount to	170,036 00	
The losses adjusted and not due are		$ 3,859 00
The losses unadjusted are		10,631 00
The losses in suspense waiting for further proof are		2,500 00
All other claims against the company are		930 00
Total	$519,902 41	$17,920 00
Gross amount of premiums for the year 1876		$ 1,644 99
Amount of tax thereon		49 35

FIRE AND MARINE INSURANCE COMPANY, WHEELING.

The amount of its capital stock is $100,000 00
The amount of its capital stock paid up is 35,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 18,592 89	
The bonds and stocks owned by the company	16,543 12	
The debts due the company, secured by mortgage or otherwise	65,000 00	
The debts due the company for premiums amount to	4,991 98	
All other securities amount to	1,141 00	
Total	$106,268 99	

THE FIRE ASSOCIATION, PHILADELPHIA, PA.

Attorney for the State of West Virginia, THOMAS P. PHILLIPS, Wheeling.

The amount of its capital stock is.....$500,000 00
The amount of its capital stock paid up is.....$500,000 00

	Assets	Liabilities.
The amount of cash on hand and in hands of agents or other persons...	$ 298,394 06	
The real estate unincumbered is..	57,120 70	
The bonds and stocks owned by the company.	1,386,161 77	
Accrued interest	46,920 40	
All other securities amount to	1,951,347 25	
The losses adjusted and due are		$ 34,452 53
The losses unadjusted are		60,196 00
The losses in suspense waiting for further proof are		9,591 52
All other claims against the company are		1,203 50
Total	$3,739,944 18	$105,443 55
Gross amount of premiums for the year 1876		$ 4,176 88
Amount of tax thereon		125 28

THE FIREMAN'S FUND INSURANCE COMPANY OF SAN FRANCISCO, CAL.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is.....$300,000 00
The amount of its capital stock paid up is.....$300,000 00

	Assets.	Liabilities
The amount of cash on hand and in hands of agents or other persons...	$ 42,593 82	
The real estate unincumbered is.	225,000 00	
The bonds aud stocks owned by the company	167,550 00	
The debts due the company, secured by mortgage or otherwise	197,564 31	
The debts due the company for premiums amount to	66,548 67	
All other securities amount to	4,365 04	
The losses adjusted and not due are		$11,124 44
The losses unadjusted are		20,341 51
The losses in suspense waiting for further proof are		4,000 00
All other claims against the company are		2,973 21
Total	$703,621 84	$38,439 16
Gross amount of premiums for the year 1876		490 87
Amount of tax thereon		14 72

FRANKLIN INSURANCE COMPANY, OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is $400,000 00
The amount of its capital stock paid up is 400,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons.	$ 251,983 67	
The real estate unincumbered is	142,000 00	
The bonds and stocks owned by the company	422,439 87	
The debts due the company, secured by mortgage or otherwise	2,463,495 79	
All other securities amount to	72,946 11	
The losses adjusted and not due are		$62,635 70
The losses unadjusted are		17,703 45
The losses in suspense waiting for further proof are		1,400 00
All other claims against the company are		4,061 00
Total	$3,352,865 44	$85,800 15
Gross amount of premiums for the year 1876		$ 4,736 64
Amount of tax thereon		142 10

GERMAN FIRE INSURANCE COMPANY, WHEELING.

The amount of capital stock is $100,000 00
The amount of its capital stock paid np is 100,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 13,161 17	
The bonds and stocks owned by the company	31,000 00	
The debts due the company, secured by mortgage or otherwise	87,631 00	
The debts due the company for premiums amount to	6,203 10	
All other securities amount to	1,617 55	
The losses adjusted and not due are		$ 728 09
The losses unadjusted are		2,700 00
All other claims against the company are		200 00
Total	$ 139,612 82	$3,628 09

GERMAN AMERICAN INSURANCE COMPANY, NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is $1,000,000
The amount of its capital stock paid up is 1,000,000

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 203,586 02	
The bonds and stocks owned by the company	1,469,040 00	
The debts due the company, secured by mortgage or otherwise	521,500 00	
The debts due the company for premiums amount to	14,910 16	
Amount required to safely reinsure outstanding risks		$496,389 36
The losses adjusted and due and the losses adjusted and not due are		29,035 67
The losses unadjusted are		20,085 00
The losses in suspense waiting for further proof are		9,452 10
All other claims against the company are		2.236 52
Total	$2,209,036 18	$557,198 65
Gross amount of premiums for the year 1876		$ 666 60
Amount of tax thereon		20 00

GERMANIA LIFE INSURANCE COMPANY OF NEW YORK.

Attorney for the State of West Virginia, RICHARD BLUM, Wheeling.

The amount of its capital stock is.....$200,000
The amount of its capital stock paid up is..... 200,000

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons...	$ 124,307 08	
The real estate unincumbered is.....	372,337 13	
The bonds and stocks owned by the company.....	1,677,512 00	
The debts due the company, secured by mortgage or otherwise	5,113,904 52	
The debts due the company for premiums amount to.....	282,612 41	
All other securieies amount to.....	339,435 60	
The amount of liabilities due or owing to banks or other creditors.....		$ 65,797 87
The losses adjusted and due are.....		12,704 04
The losses adjusted and not due are.....		92,381 63
The losses in suspense waiting for further proof are		17,235 11
All other claims against the company are (reserve).....		6,661,983 77
Total.....	$7,910,108 74	$6,850,102 42
Gross amount of premiums for the year 1876.....		$ 8,340 99
Amount of tax thereon.....		250 22

GERMANIA FIRE INSURANCE COMPANY OF NEW YORK

Attorney for the State of West Virginia, AUGUSTUS F. LANG, Parkersburg.

The amount of its capital stock is.....$500,000
The amount of its capital stock paid np is..... 500,000

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons ...	$ 112,002 62	
The real estate unincumbered is.....	45,819 33	
The bonds and stocks owned by the company.....	833,742 50	
The debts due the company, secured by mortgage or otherwise.....	700,400 00	
The debts due the company for premiums amount to.....	3,365 47	
All other securities amount to.....	22,518 96	
The losses adjusted and not due are.....		$23,516 82
Losses unadjusted and losses in suspense waiting for further proof are		52,754 32
Total	$1,717,848 88	$86,271 14
Gross amount of premiums for the year 1876		$ 3,280 07
Amount of tax thereon.....		98 40

HANOVER FIRE INSURANCE COMPANY, OF NEW YORK.

Attorney for State of West Virginia, AUGUSTUS F. LANG, Parkersburg.

The amount of its capital stock is $500,000 00
The amount of its capital stock is 500,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 53,617 95	
The real estate unincumbered is	2,725 95	
The bonds and stock owned by the company	1,103,352 50	
The debts due the company, secured by mortgage or otherwise	366,931 00	
The debts due the company for premiums amount to	109,046 88	
All other securities amount to	7,208 31	
The losses adjusted and not due are		$ 39,744 82
The losses unadjusted are		27,729 50
The losses in suspense waiting for further proof are		29,578 63
All other claims against the company are		12,059 20
Total	$1,642,882 59	$109,112 15

Gross amount of premiums for the year 1876, included in return of Germania Fire Insurance Co.
Amount of tax thereon included in return of Germania Insurance Company.

HARTFORD FIRE INSURANCE CO., HARTFORD, CONN.

Attorney for State of West Virginia, ALBERT PEYSER, Charleston.

The amount of its capital stock it $1,000,000 00
The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 621,654 46	
The real estate unincumbered is	348,175 60	
The bonds and stock owned by the company	1,362,015 80	
The debts due the company, secured by mortgage or otherwise	889,616 57	
All other securities amount to	52,406 45	
The losses adjusted and not due are; The losses unadjusted are; The losses in suspense waiting for further proof are		$217,739 33
All other claims against the company are		4,955 00
Total	$3,273,868 88	$222,694 33

Gross amount of premiums for the year 1876	$ 4,154 61
Amount of tax thereon	124 63

HOME INSURANCE COMPANY, NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is.....$3,000,000 00
The amount of its capital stock paid up is..... 3,000,000 00

	Assets.	Liabilities.
To amount of cash on hand and in hands of agents or other persons....	$ 495,727 87	
The real estate unincumbered is.....	6,800 19	
The bonds and stocks owned by the company.....	2,989,660 50	
The debts due the company, secured by mortgage or otherwise.....	2,011,453 00	
The debts due the company for premiums amount to.....	8,330 26	
All other securities amount to.....	592,679 00	
The losses adjusted and not due are.....		$ 46,758 02
The losses unadjusted are.....		174,933 62
The losses in suspense waiting for further proof are.....		20,335 60
All other claims against the company (re-insurance fund.....		1,859,839 68
Total.....	$6,104,650 82	$2,101,866 92
Gross amount of premiums for year 1876.....		$ 4.707 62
Amount of tax thereon.....		141 23

THE INSURANCE COMPANY, OF NORTH AMERICA, PHILADELPHIA, PA.

Attorney for the State of West Virginia, T. P. PHILLIPS. Wheeling,

The amount of its capital stock is.....a.....$2,000,000 00
The amount of its capital stock paid up is..... 2,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 686,780 13	
The real estate unincumbered is.....	102,500 00	
The bonds and stocks owned by the company.....	3,401,316 31	
The debts due the company, secured by mortgage or otherwise.....	1,616,950 00	
The debts due the company for premiums amount to.....	289,362 28	
All other securities amount to.....	504,975 16	
The losses adjusted and not due are.....		$ 21,285 00
The losses unadjusted are.....		292,865 00
The losses in suspense waiting for further proof are.....		17,840 00
All other claims against the company are.....		1,903,511 44
Total.....	$6,601,883 88	$2,235,511 44

JOHN HANCOCK MUTUAL LIFE INSURANCE CO., OF BOSTON, MASS.

Attorney for State of West Virginia, ALFRED CALDWELL, Wheeling.

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons..	$ 3,328 71	
The real estate unincumbered is.....	50,928 96	
The bonds and stocks owned by the company.....	768,500 00	
The debts due the company, secured by mortgage or othewise.....	1,490,760 00	
The debts due the company for premiums amount to.....	341,045 98	
All other securities amount to.....	154,679 73	
Net present value of all outstanding policies in force on the 31st day of December, 1876.....		$2,522,493 15
The losses adjusted and due are.....		100 00
The losses adjusted and not due, and the losses unadjusted are.....		19,154 00
All other claims against the company are.....		15,775 31
Total.....	$2,809,243 38	$2,557,522 46

JEFFERSON INSURANCE COMPANY. OF ST. LOUIS, MO.

Attorney for State of West Virginia, F. REISTER, Wheeling.

The amount of its capital stock is $200,000 00
The amount of its capital stock paid up is 200,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 9,030 91	
The real estate unincumbered is	25,000 00	
The bonds and stock owned by the company	185,565 00	
The debts due the company, secured by martgage or otherwise	47,349 41	
All other securities amount to	2,590 16	
The losses adjusted and not due are		$ 2,997 95
All other claims against the company are, including re-insurance in full		37,295 05
Total	$269,535 48	$40,293 04
Gross amount of premiums for the year 1876		$ 200 40
Amount of tax thereon		6 01

KNICKERBOCKER CASUALTY INSURANCE CO., NEW YORK

Attorney for State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of capital stock is $100,000 00
The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 13,630 61	
The bonds and stocks owned by the company	24,610 00	
The debts due the company, secured by mortgage or otherwise	77,000 00	
The debts due the company for premiums amount to	5,000 83	
All other securities amount to	4,368 25	
The losses unadjusted are		$ 50 00
All other claims against the company are		792 83
Total	$124,609 69	$842 83

LORILLARD INSURANCE COMPANY, OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of capital stock is $300,000 00
The amount of its capital stock paid up is 300,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 54,706 53	
The real estate unincumbered is	5,000 00	
The bonds and stock owned by the company	252,765 00	
The debts due the company, secured by mortgage or otherwise	138,400 00	
The debts due the company for premiums amount to	20,253 00	
All other securities amount to	5,162 02	
The losses unadjusted are		$2,870 00
All other claims against the company are		3,107 08
Total	$476,286 55	$5,977 08
Gross amount of premiums for the year 1876		882 19
Amount of tax thereon		26 46

LONDON ASSURANCE CORPORATION (U. S. BRANCH) OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. M. Doddridge, Wheeling.

The amount of its capital stock is.....$

The amount of its capital stock paid up is.....£448,275

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons...	$ 58,496 20	
The bonds and stocks owned by the company.....	840,337 50	
The debts due the company, secured by mortgage or otherwise.	7,044 51	
The losses in surpense waiting for further proof are.....		$ 9,100 00
All other claims against the company are (re-insurance).....		218,293 67
Total.....	$905,878 21	$227,393 67
Gross amount of premiums for the year 1876.....		$ 1,117 61
Amount of tax thereon.....		33 52

UNITED STATES BRANCH OF THE LIVERPOOL AND LONDON AND GLOBE INSURANCE COMPANY OF LIVERPOOL, ENGLAND.

Attornev for the State of West Virginia, J. M. Doddridge, Wheeling.

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons ..	$ 534,055 27	
The real estate unincumbered is.....	460,000 00	
The bonds and stocks owned by the company.....	1,585,187 50	
The debts due the company, secured by mortgage or otherwise.....	1,035,400 00	
The debts due the company for premiums amount to.	11,137 87	
All other securities amount to	26,282 69	
Re-insurance fund.....		$1,182,847 99
Losses unadjusted and losses in suspense waiting for further proof are ..		181,159 88
All other claims against the company are		473,388 54
Total.....	$3,652,063 33	$1,837,396 41
Gross amount of premiums for the year 1876.....		$ 1,746 52
Amount of tax thereon.....		52 39

MARYLAND LIFE INSURANCE COMPANY, OF BALTIMORE, MARYLAND.

Attorney for the State of West Virginia, E. M. AISQUITH, Wheeling.

The amount of its capital stock is.....$100,000
The amount of its capital stock paid up is..... 100,000

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 39,529 20	
The real estate unincumbered is	100,000 00	
The bonds and stocks owned by the company	584,179 50	
The debts due the company, secured by mortgage or otherwise	169,561 65	
The debts due the company for premiums amount to	83,776 16	
All other securities amount to	2,530 73	
The losses adjusted and not due are		$6,000 00
All other claims against the company are		2,280 09
Total	$979,577 24	$8,280 09
Gross amount of premiums for the year 1876		$5,345 01
Amount of tax thereon		160 35

METROPOLITAN LIFE INSURANCE COMPANY OF NEW YORK.

Attorney for the State of West Virginia, DANIL MAYER, Charleston.

The amount of its capital stock is.....$200,000
The amount of its capital Stock paid up is..... 200,000

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 86,580 43	
The real estate unincumbered is	276,610 77	
The bonds and stocks owned by the company	354,862 50	
The debts due the company, secured by mortgages or otherwise	832,517 36	
The debts due the company for premiums amount to	676,208 38	
All other securities amount to	64,604 52	
The losses adjusted and not due are		$ 37,151 00
All other claims against the company are		1,878,603 48
Total	$2,291,383 96	$1,915,754 48
Gross amount of premiums for the year 1876		$ 529 97
Amount of tax thereon		15 90

MERCANTILE MUTUAL INSURANCE COMPANY, OF NEW YORK.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is.....$500,000
The amount of its capital stock paid up is..... 500,000

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 67,310 30	
The bonds and stock owned by the company	443,291 00	
The debts due the company for premiums amount to	370,156 28	
All other securities amount to	84,721 80	
The losses adjusted and due are		$ 2,110 00
The losses unadjusted are		122,234 00
All other claims against the company are		647,412 46
Total	$965,479 38	$771,756 46

MOBILE LIFE INSURANCE COMPANY OF MOBILE, ALA.

The amount of capital stock is.....$300,000 00
The amount of capital stock paid up is.....$ 90,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$181,944 38	
The real estate uncumbered is	10,312 11	
The bonds and stocks owned by the company	118,369 31	
The debts due the company, secured by mortgage or otherwise	72,547 38	
The debts due the company for premiums amount to	24,314 68	
All other securities amount to	246,665 77	
The losses adjusted and not due are		$20,550 00
The losses unadjusted are		5,000 00
The losses in suspense waiting for further proof are		2,500 00
All other claims against the company are		10,000 00
Total	$654,153 63	$38,050 00

THE MOBILE FIRE DEPARTMENT, OF MOBILE, ALA.

Attorney for the State of West Virginia, THOMAS P. PHILLIPS, Wheeling.

The amount of its capital stock is.....$200,000 00
The amount of its capital stock paid up is..... 200,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 49,933 18	
The real estate unincumbered is	19,490 70	
The bonds and stocks owned by the company	168,250 00	
The debts due the company, secured by mortgage or otherwise	40,610 70	
The debts due the company for premiums amount to	2,263 53	
All other securities amount to	13,392 56	
The losses adjusted and due are		$ 2,350 90
The losses adjusted and not due are		7,233 40
The losses in suspense waiting for further proof are		1,629 95
All other claims against the company are		300 00
Total	$293,940 67	$11,514 25

MUTUAL LIFE INSURANCE COMPANY, OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is..... $——
The amount of capital stock paid up is..... $——

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons...	$ 2,201,351 43	
The real estate unincumbered is	4,246,245 40	
The bonds and stocks owned by the company	12,673,569 33	
The debts due the company, secured by mortgage or otherwise	62,178,494 34	
The debts due the company for premiums amount to	1,060,528 09	
The losses adjusted and not due are		$ 610,750 00
The losses in suspense waiting for further proof are		147,500 00
All other claims against the company are (reserve fund)		71,054,870 00
Total	$82,360,188 59	$71,813,120 00
Gross amount of premiums for the year 1876		$28,524 69
Amount of tax thereon		855 74

NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY OF BOSTON, MASS.

Attorney for the State of West Virginia, M. B. CAMPBELL, New Cumberland.

The amount of its capital stock is..... $——
The amount of its capital stock paid up is..... $——

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 182,127 49	
The real estate unincumbered is	1,361,156 38	
The bonds and stocks owned by the company	7,624,735 68	
The debts due the company, secured by mortgage or otherwise	2,491,716 67	
The debts due the company for premiums amount to	2,050,178 01	
All other securities amount to	805,888 17	
Net present value of all outstanding policies @ 4 per cent. interest		$12,548,029 67
The losses adjusted and not due are		185,235 00
The losses unadjusted are		579 11
All other claims against the company are		137,011 68
Total	$14,515,802 40	$12,870,855 46
Gross amount of premiums for the year 1876		$2,289 17
Amount of tax thereon		68 67

NATIONAL INSURANCE COMPANY OF ALLEGHANY, PA.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is..... $100,000 00
The amount of its capital stock paid up is..... $100,000 00.

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 29,609 62	
The real estate unincumbered is	49,925 09	
The bonds and stocks owned by the company	13,735 13	
Debts due the company, secured by mortgage or otherwise	46,052 99	
The debts due the company for premiums amount to	7,375 30	
All other securities amount to	5,805 80	
The losses unadjusted are		$ 1,500 00
The losses in suspense waiting for further proof are		9,141 56
All other claims against the company are (including re-insurance)		26,240 33
Total	$152,503 93	$36,881 89
Gross amount of premiums for the year 1876		$2,532 28
Amount of tax thereon		75 96

NIAGARA FIRE INSURANCE COMPANY OF NEW YORK.

Attorney for the State of West Virginia, CHAS. H. COLLIER, Wheeling,

The amount of its capital stock is $500,000 00
The amount of its capital stock paid up is 500,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons...	$ 66,856 50	
The real estate unincumbered is	14,000 00	
The bonds and stocks owned by the company	947,750 00	
The debts due the company, secured by mortgage or otherwise	304,600 00	
The debts due the company for premiums, amount to	97,342 00	
All other securities amount to	11,897 00	
The losses unadjusted are		$ 81,255 00
All other claims against the company are		354,253 50
Total	$1,442,445 50	$435,508 50
Gross amount of premiums for the year 1876		$2,378 02
Amount of tax thereon		71 34

UNITED STATES BRANCH OF THE NORTH BRITISH AND MERCANTILE INSURANCE COMPANY OF LONDON AND EDINBURGH.

Attorney for the State of West Virginia, ALBERT PEYSER, Charleston.

The amount of its capital stock is $10,000,000 00
The amount of its capital stock paid up is ..... $ 1,250,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons..	$ 326,323 43	
The bonds and stocks owned by the company	1,439,295 00	
The debts due the company, secured by mortgage or otherwise	1,658 10	
The losses adjusted and due are		$ 11,396 27
The losses unadjusted are		33,845 67
The losses in suspense waiting for further proof are		29,571 80
All other claims against the company are		705,704 30
Total	$1,767,276 53	$ 780,518 04
Gross amount of premiums for the year 1876		$ 2,144 93
Amount of tax thereon		64 35

NEW YORK LIFE INSURANCE COMPANY OF NEW YORK.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

	Assets.	Liabilities
The amount of cash on hand and in hands of agents or other persons...	$ 1,427,933 18	
The real estate unincumbered is	2,541,576 46	
The bonds and stocks owned by the company	10,311,045 67	
The debts due the company, secured by mortgage or otherwise	17,354,837 84	
The debts due the company for premiums amount to	161,181 34	
Loans on existing policies	781,585 39	
All other securities amount to	733,254 08	
The losses adjusted and not due are		$ 314,440 98
The losses unadjusted are		103,952 21
The losses in suspense waiting for further proof are		97,200 00
All other claims against the company are		544,543 16
Total	$33,311,413 96	$1,060,136 35
Gross amount of premiums for the year 1876		$ 1,956 53
Amount of tax thereon		58 69

PENN MUTUAL LIFE INSURANCE COMPANY OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, R. W. TUCKER, Wheeling.

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 122,627 96	
The real estate unincumbered is	404,880 25	
The bonds and stocks owned by the company	1,969,744 48	
The debts due the company, secured by mortgage or otherwise	2,313,662 53	
The debts due the company for premiums amount to	131,900 91	
All other securities amount to	997,190 24	
The losses in suspense waiting for further proof are		$ 101,796 00
All other claims against the company, being reserve at 4½ per cent. to reinsure the risks		4,635,232 14
Total	$5,940,006 37	$4,737,028 14
Gross amount of premiums for the year 1876		$ 8,208 75
Amount of tax thereon		246 26

THE PHŒNIX INSURANCE COMPANY, HARTFORD, CONN.

Attorney for the State of West Virginia, ALBERT PEYSER, Charleston.

The amount of its capital stock is $1,000,000 00
The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 618,485 40	
The real estate unincumbered is	135,341 23	
The bonds and stocks owned by the company	1,621,891 80	
The debts due the company, secured by mortgage or otherwise	25,820 00	
All other securities amount to	5,992 96	
The losses adjusted and not due and the losses unadjusted are		$66,085 82
The losses in suspense waiting for further proof are		21,529 00
Total	$2.407,531 39	$87,614 82
Gross amount of premiums for the year 1876		$ 3,095 40
Amount of tax thereon		92 86

PENNSYLVANIA INSURANCE COMPANY, OF PITTSBURGH, PA.

Attorney for the State of West Virginia, R. S. IRWIN, Wheeling.

The amount of its capital stock is $115,800 00
The amount of its capital stock paid up is $115,800 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 10,774 70	
The real estate unincumbered is	28,130 38	
The debts due the company, secured by mortgage or otherwise	130,194 62	
The debts due the company for premiums amount to	4,140 42	
All other securities amount to	7,658 10	
The losses adjusted and not due are		$ 729 68
The losses unadjusted are		2,256 67
The losses in suspense waiting for further proof are		5,250 00
All other claims against the company are		1,403 23
Total	$180,898 22	$9,639 58
Gross amount of premiums for the year 1876		$1,544 72
Amount of taxes thereon		46 34

U. S. BRANCH OF QUEEN INSURANCE COMPANY OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, E. A. BENNETT, Wheeling.

The amount of its capital stock is £2,000,000
The amount of its capital stock paid up is ..... £ 180,035

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 97,478 38	
The real estate unincumbered is	118,382 00	
The bonds and stock owned by the company	1,187,950 00	
The debts due the company for premiums amount to	12,960 88	
All other securities amount to	5,800 00	
The losses unadjusted are		$62,658 22
The losses in suspense waiting for further proof are		19,077 53
All other claims against the company are		2,948 90
Total	$1,422,571 26	$84,684 65
Gross amount of premiums for the year 1876		$ 846 47
Amount of tax thereon		25 39

RAILWAY PASSENGERS' ASSURANCE COMPANY, OF HARTFORD, CONN.

Attorney for the State of West Virginia, C. M. SMITH, Parkersburg.

The amount of its capital stock is $300,000 00
The amount of its capital stock paid up is $300,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 33,372 79	
The bonds and stocks owned by the company	356,163 62	
The debts due the company, secured by mortgage or otherwise	86,000 00	
The losses unadjusted are		$12,000 00
The losses in suspense waiting for further proof are		8,000 00
Re-insurance reserve		15,000 00
Total	$475,536 41	$35,000 00
Gross amount of premiums for the year 1876		$ 481 50
Amount of tax thereon		14 44

THE ROYAL INSURANCE COMPANY OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, RICHARD SAVAGE, Wheeling.

The amount of its capital stock is.....$11,000,000 00
The amount of its capital stock paid up is.....$1,592,497 50

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons...	$ 833,085 69	
The real estate unincumbered is..	1,155,898 28	
The bonds and stocks owned by the company	8,835,876 09	
The debts due the company, secured by mortgage or otherwise.	7,967,977 26	
All other securities amount to..	762,233 84	
Amount necessary to insure outstanding risks		$ 1,708,784 00
Amount of life liabilities of the company (estimated)		10,998,884 00
Liability under perpetual insurance account		18,791 94
Unclaimed dividends		5,969 28
The losses unadjusted and the losses in suspense waiting further proof.		233,051 04
All other claims against the company are		305,930 98
Total	$19,555,071 16	$13,271,411 24

Gross amount of premiums for the year 1876	$ 944 46
Amount of tax thereon	28 33

THE ROYAL CANADIAN INSURANCE COMPANY OF MONTREAL, CANADA.

Attorney for the State of West Virginia, A. A. PRESTON, Charleston.

The amount of its capital stock is.....$6,000,000 00
The amount of its capital stock paid up is..... 599,565 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 68,464 67	
The debts due the company for premiums amount to	83,475 66	
All other securities amount to	681,688 84	
The losses adjusted and due, adjusted and not due, and unadjusted, are		$ 88,482 18
The losses in suspense waiting for further proof are		3,100 00
All other claims against the company are		381,541 98
Total	$833,629 17	$473,124 16

Gross amount of premiums for the year 1876	4,472 52
Amount of tax thereon	134 18

SCOTTISH COMMERCIAL INSURANCE COMPANY, (U. S. Br.) GLASGOW, SCOTLAND.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is.....$10,000,000 00
The amount of its capital stock paid up is..... 625,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons...	$ 15,827 62	
The bonds and stocks owned by the company	568,402 67	
The debts due the company for premiums amount to	69,670 59	
All other securities amount to	5,531 90	
The losses adjusted and not due are		$ 11,432 37
The losses unadjusted are (resisted)		3,844 84
The losses in suspense waiting for further proof are		10,410 50
All other claims against the company are		226,889 17
Total	$659,432 78	$252,576 88

TRAVELERS' INSURANCE COMPANY, OF HARTFORD, CONNECTICUT,

Attorney for the State of West Virginia, E. P. CHANCELLOR, PARKERSBURG.

The amount of its capital stock is $600,000 00
The amount of its capital stock paid up is $600,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 109,802 58	
The real estate unincumbered is	141,428 78	
The bonds and stocks owned by the company	1,315,951 00	
The debts due the company, secured by mortgage or otherwise	2,239,727 50	
The debts due the company for premiums amount to	123,902 45	
All other securities amount to	122,346 93	
Amount necessary to insure outstanding risks		$2,741,980 00
The losses adjusted and due are		6,000 00
The losses adjusted and not due are		59,800 00
The losses unadjusted are		34,900 00
The losses in suspense waiting for further proof are		34,625 00
All other claims against the company are		5,000 00
Total	$4,053,159 24	$2,882,305 00
Gross amount of premiums for the year 1876		$577 00
Amount of tax thereon		17 31

TEUTONIA, FIRE AND MARINE INSURANCE COMPANY, DAYTON, OHIO.

Attorney for the State of West Virginia, F. RIESTER, Wheeling.

The amount of its capital stock is $100,000 00
The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 17,570 35	
The real estate unincumbered is	657 99	
The bonds and stocks owned by the company	137,721 50	
The debts due the company, secured by mortgage or otherwise	63,902 50	
The debts due the company for premiums amount to	12,818 60	
All other securities amount to	5,520 60	
All claims against the company are		$1,952 00
Total	$238,191 54	$1,952 00

WILLIAMSBURG CITY FIRE INSURANCE CO., OF BROOKLYN, NEW YORK.

Attorney for the State of West Virginia, JOSEPH F. PAULL, Wheeling.

The amount of its capital stock is $250,000 00
The amount of its capital stock paid up is 250,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 54,619 81	
The real estate unincumbered is	74,433 84	
The bonds and stocks owned by the company	344,690 00	
The debts due the company, secured by mortgage or otherwise	327,040 00	
The debts due the company for premiums amount to	33,969 16	
All other securities amount to	13,757 98	
The losses adjusted and not due are		$ 2,543 33
The losses unadjusted are		9,816 73
The losses in suspense waiting for further proof are		6,950 00
All other claims against the company, viz: re-insurance reserve		164,648 28
Capital stock		250,000 00
Commissions on unpaid premiums, etc		7,728 70
Total	$848,510 79	$441,687 04

WESTERN ASSURANCE COMPANY, TORONTO, CANADA.

Attorney for the State of West Virginia, T. P. PHILLIPS, Wheeling.

The amount of its capital stock $856,000 00
The amount of its capital stock paid up is 427,518 31

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 54,501 64	
The bonds and stocks owned by the company	561,609 16	
The debts due the company for premiums amount to	50,265 32	
All other securities amount to	5,307 82	
The losses in suspense waiting for further proof are		$11,705 00
Amount required to reinsure outstanding risks		8,331 89
Total	$671,683 94	$20,036 89

WESTCHESTER FIRE INSURANCE CO., NEW ROCHELLE, NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $300,000 00
The amount of its capital stock paid up is $300,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$131,294 56	
The real estate unincumbered is	28,000 00	
The bonds and stock owned by the company	484,040 00	
The debts due the company, secured by mortgage or otherwise	186,200 00	
All other securities amount to	31,874 71	
The losses unadjusted are		$11,250 00
All other claims against the company are		4,391 64
Total	$861,409 27	$15,641 64
Gross amount of premiums for the year 1876		$ 2,375 91
Amount of tax thereon		71 27

INSURANCE DEPARTMENT,

1878.

STATEMENTS OF CONDITION

OF

INSURANCE COMPANIES

Transacting business in the State of West Virginia, during the year 1878, under authority issued from the Auditor's Office.

THE ÆTNA INSURANCE COMPANY OF HARTFORD, CONN.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is $3,000,000 00

The amount of its capital stock paid up is 3,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons...	$1,024,294 59	
The real estate unincumbered is	365,000 00	
The bonds and stocks owned by the company	5,211,640 69	
The debts due the company, secured by mortgage or otherwise	99,060 00	
Accrued interest	16,898 49	
The losses adjusted and not due are		$ 29,174 48
The losses in suspense waiting for further proof are		185,820 33
All other claims against the company are.....		500 00
Total.....	$6,716,893 77	$215,494 81
Gross amount of premiums for the year 1877.....		$ 9,998 39
Amount of tax thereon		299 95

THE ÆTNA LIFE INSURANCE CO., HARTFORD, CONN.

Attorney for the State of West Virginia, A. H. BEACH, Wheeling.

The amount of its capital stock is $150,000 00

The amount of its capital paid up stock is 150,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 990,650 51	
The real estate unincumbered is	263,771 88	
The bonds and stocks owned by the company	7,504,452 90	
The debts due the company, secured by mortgage or otherwise	14,269,992 95	
The debts due the company for premiums amount to	264,106 60	
All other securities amount to	848,200 86	
The losses adjusted and due are; The losses adjusted and not due are; The losses unadjusted are; The losses in suspense waiting for further proof are		$417,458 00
All other claims against the company are		106,408 28
Total	$24,141,175 70	$523,866 28
Gross amount of premiums for year 1876		$ 16,570 04
Amount of tax thereon		497 10

AMAZON INSURANCE COMPANY, CINCINNATI, OHIO.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of capital stock is $300,000 00

The amount of capital stock paid up is 300,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$15,330 71	
The real estate unincumbered is	256,660 00	
The bonds and stock owned by the company	140,330 99	
The debts due the company, secured by mortgage or otherwise	198,494 28	
The debts due the company for premiums amount to	16,656 15	
All other securities amount to	43,669 29	
The losses adjusted and not due are		24,201 76
The losses unadjusted are		10,963 86
The losses in suspense waiting for further proof are		27 041 67
All other claims against the company are		21,161 00
Total	$672,141 42	$83,368 29
Gross amonnt of premiums for the year 1877		2,190 12
Amount of tax thereon		65 70

AMERICAN LIFE INSURANCE CO., OF PHILADELPHIA, PA.

Attorney for State of West Virginia, R. C. BONHAM, Wheeling.

The amount of capital stock is $500,000 00

The amount of its capital stock paid np is 500,000 00

AMERICAN LIFE INSURANCE OF PHILADELPHIA—Continued.

	Assets.	Liabilities
The amount of cash on hand and in hands of agents or other persons.	$119,213 01	
The real estate unincumbered is	356,500 00	
The bonds and stocks owned by the company.	475,437 00	
The debts due the company, secured by mortgage or otherwise	2,490,422 95	
The debts due the company for premiums amount to	527,970 87	
All other securities amount to	238,685 53	
The losses adjusted and not due are		
The losses unadjusted are		$ 52,270 00
The losses in suspense waiting for further proof are		13,500 00
All other claims against the company are		3,743,224 67
Total	$4,208,228 86	$3,808,994 67
Gross amount of premiums for the year 1877		5,301 38
Amount of tax thereon		159 04

AMERICAN LIFE INSURANCE COMPANY, OF PHILADELPHIA, PA.

Attorney for State of West Virginia, R. C. BONHAM, Wheeling.

The amount of its capital stock is $500,000 00

The amount of its capital stock paid up is 500,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 119,213 01	
The real estate unincumbered is	356,500 00	
The bonds and stocks owned by the company	475,437 00	
The debts due the company, secured by mortgage or otherwise	2,490,422 95	
The debts due the company for premiums amount to	527,970 37	
All other securities amount to	238,685 53	
The losses adjusted and not due are		$ 52,270 00
The losses unadjusted are		13,500 00
All other claims against the company are		3,743,224 67
Total	$4,208,228 86	$3,808,994 67
Gross amount of premiums for the year 1877		5,301 38
Amount of tax thereon		159 04

COMMERCIAL UNION ASSURANCE COMPANY (U. S. BRANCH) OF LONDON.

Attorney for the State of West Virginia, J. C. ALDERSON. Wheeling.

The amount of its capital stock is $12,500,000 00

The amount of its capital stock paid up is 1,250,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 81,914 69	
The bonds and stocks owned by the company	963,781 25	
The debts due the company, secured by mortgage or otherwise	1,360 54	
The debts due the company for premiums amount to	92,740 04	
All other securities amount to	19,738 04	
Re-insurance fund		$454,678 34
The losses adjusted and due, adjusted and not due, and unadjusted, are		84,609 91
All other claims against the company are		26,949 82
Total	$1,159,534 56	$566,238 07
Gross amount of premiums for the year 1877		$965 99
Amount of tax thereon		28 98

THE CONTINENTAL INSURANCE COMPANY, OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is..... $1,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 183,411 64	
The real estate unincumbered is.....	699,800 00	
The bonds and stocks owned by the company.....	1,072,692 50	
The debts due the company, secured by mortgage or otherwise.....	1,035,460 00	
The debts due the company for premiums amount to	147,237 22	
All other securities amount to	35,331 95	
The losses adjusted and not due are.....		$ 55,276 18
The losses unadjusted are.....		63,953 89
The losses in suspense waiting for further proof are		19,141 92
All other claims against the company are		85,991 08
Total.....	$3,173,933 31	$224,363 07
Gross amount of premiums for the year 1877.....		$3,289 29
Amount of tax thereon.....		98 68

THE FANEUIL HALL INSURANCE COMPANY OF BOSTON, MASSACHUSETTS.

The amount of its capital stock is..... $400,000 00

The amount of its capital stock paid up is..... 400,000 00

	Assets.	Liabilities.
The amount of cash in bank and in hands of agents or other persons	$ 10,076 50	
The real estate unincumbered is.....	20,160 00	
The bonds and stock owned by the company.....	285,733 21	
The debts due the company, secured by mortgage or otherwise.....	142,950 00	
The debts due the company for premiums amount to.....	50,642 17	
All other securities amount to.....	15,855 37	
The losses unadjusted and due are (resisted).....		$ 4,300 00
The losses adjusted and not due are.....		10,112 85
The losses unadjusted are.....		2,374 00
All other claims against the company are say.....		5,000 00
Total.....	$525,517 25	$21,786 85
Gross amount of premiums for the year 1877.....		$897 50
Amount of tax thereon.....		26 92

FIREMAN'S FUND INSURANCE COMPANY OF SAN FRANCISCO, CALIFORNIA.

The amount of its capital stock is..... $300,000 00

The amount of its capital stock paid up is..... 300,000 00

FIREMAN'S FUND INSURANCE COMPANY, OF SAN FRANCISCO—Continued.

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 55,612 63	
The real estate unincumbered is	225,000 00	
The bonds and stocks owned by the company	169,685 00	
The debts due the company, secured by mortgage or otherwise	210,814 00	
The debts due the company for premiums amount to	45,258 45	
All other securities amount to	32,267 38	
The losses adjusted and due are		$ 2,301 95
The losses unadjusted are		32,251 94
All other claims against the company are		3,409 35
Total	$738,637 46	$37,963 24
Gross amount of premiums for the year 1877		1,324 49
Amount of tax thereon		39 73

THE FIRE AND MARINE INSURANCE COMPANY, WHEELING,

The amount of its capital stock is $100,000 00

The amount of its capital Stock paid up is 47,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$14,664 22	
The bonds and stocks owned by the company	30,500 00	
The debts due the company, secured by mortgage or otherwise	53,000 00	
The debts due the company for premiums amount to	5,586 40	
All other securities amount to	2,179 62	
The losses adjusted and due are		$420 00
Total	$105,930 24	$420 00

FRANKLIN FIRE INSURANCE COMPANY, OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of capital stock is $400,000 00

The amount of its capital stock paid up is 400,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 256,694 12	
The real estate unincumbered is	171,250 00	
The bonds and stock owned by the company	436,205 00	
The debts due the company, secured by mortgage or otherwise	2,419,089 15	
All other securities amount to	80,207 47	
The losses adjusted and not due are		$ 54,869 88
The losses in suspense waiting for further proof are		27,212 31
All other claims against the company are		2,029,924 20
Total	$3,363,445 74	$2,112,006 39
Gross amount of premiums for the year 1877		4,045 92
Amount of tax thereon		121 37

THE GERMAN FIRE INSURANCE COMPANY, WHEELING.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 8,703 32	
The bonds and stocks owned by the company	55,000 00	
The debts due the company, secured by mortgage or otherwise	87,206 00	
The debts due the company for premiums amount to	1,529 63	
All other securities amount to	612 37	
The amount of liabilities due or owing to banks or other creditors		$2,000 00
The losses adjusted and not due are		1,580 30
The losses unadjusted are		2,416 66
All other claims against the company are		661 55
Total	$153,051 32	$6,658 51

GERMANIA FIRE INSURANCE COMPANY, OF NEW YORK.

Attorney for the State of West Virginia, AUGUSTUS F. LANG, Parkersburg.

The amount of its capital stock is $500,000 00

The amount of its capital stock paid up is 500,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 166 830 17	
The real estate unincumbered is	60,838 55	
The bonds and stocks owned by the company	741,650 00	
The debts due the company, secured by mortgage or otherwise	636,600 00	
The debts due the company for premiums amount to	2,905 95	
All other securities amount to	22,996 12	
The losses adjusted and not due are		$ 11,512 66
Losses unadjusted and losses in suspense waiting for further proof are		57,186 77
Total	$1,631,820 79	$68,699 43
Gross amount of premiums for the year 1877		2,454 64
Amount of tax thereon		73 64

GERMANIA LIFE INSURANCE COMPANY, OF NEW YORK.

Attorney for the State of West Virginia, RICHARD BLUM, Wheeling,

The amount of its capital stock is $200,000 00

The amount of its capital stock paid up is 200,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 61,265 83	
The real estate unincumbered is	697,284 27	
The bonds and stock owned by the company	2,000,620 00	
The debts due the company, secured by mortgage or otherwise	4,790,242 13	
The debts due the company for premiums amount to	231,580 59	
All other securities amount to	240,951 03	
The amount of liabilities due or owing to banks or other creditors		$ 36,619 59
The losses adjusted and due are		5,866 42
The losses adjusted and not due are		74,167 20
The losses in suspense waiting for further proof are		7,608 97
All other claims against the company are		6,872,799 71
Total	$8,021,943 85	$6,997,061 89
Gross amount of premiums for the year 1877		$6,610 40
Amount of tax thereon		198 31

GERMAN AMERICAN INSURANCE COMPANY, OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 240,309 06	
The bonds and stocks owned by the company	1,798,200 00	
The debts due the company, secured by mortgage or otherwise	286,200 00	
The losses adjusted and due are		$ 25,232 82
The losses adjusted and not due, and the losses unadjusted, are		63,256 82
The losses in suspense waiting further proof are		10,739 13
All other claims against the company are		538,529 32
Total	$2,324,709 06	$637,758 09
Gross amount of premiums for the year 1877		$830 25
Amount of taxes thereon		24 91

HANOVER FIRE INSURANCE COMPANY, OF NEW YORK.

Attorney for State of West Virginia, AUGUSTUS F. LANG, Parkersburg.

The amount of its capital stock is $500,000 00

The amount of its capital stock paid up is 500,000 00

	Assets.	Liabilities
The amount of cash on hand and in hands of agents or other persons	$ 135,025 83	
The real estate unincumbered is	2,725 95	
The bonds and stocks owned by the company	1,156,098 75	
The debts due the company, secured by mortgage or otherwise	281,500 00	
The debts due the company for premiums amount to	41,806 51	
All other securities amount to	4,541 44	
The losses adjusted and not due are		$ 30,411 57
The losses in suspense waiting for further proof are		55,266 77
All other claims against the company are		9,529 49
Total	$1,621,698 48	$95,207 83

Gross amount of premiums for the year 1877, included in return of Germania Fire Insurance Co.

HAMBURG BREMEN FIRE INSURANCE COMPANY (U. S. BR.) OF HAMBURG, GER.

Attorney for State of West Virginia, C. A. SCHAEFER, Wheeling.

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 72,210 96	
The bonds and stocks owned by the company	610,226 25	
The debts due the company for premiums amount to	33,473 20	
The losses adjusted and not due, the losses unadjusted and the losses in suspense waiting for further proof are		24,540 00
Re-insurance		177,780 47
Total	$715,910 41	$202,320 47

HOME INSURANCE COMPANY, NEW YORK.

Attorney for State of West Virginia, W. F. PETERSON. Wheeling.

The amount of its capital stock is.... $3,000,000 00
The amount of its capital stock paid up is 3,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 296,931 69	
The real estate unincumbered is	12,500 00	
The bonds and stocks owned by the company	3,395,893 00	
The debts due the company, secured by mortgage or otherwise	2,016,903 00	
The debts due the company for premiums amount to	7,871 20	
All other securities amount to	379,427 86	
The losses adjusted and not due are		$ 35,596 79
The losses unadjusted are		174,733 56
The losses in suspense waiting for further proof are		44,066 07
All other claims against the company including reserve for reinsurance		1,838,427 31
Total	$6,109,526 75	$2,092,823 73
Gross amount of premiums for the year 1877		$5,798 28
Amount of tax thereon		173 95

HARTFORD FIRE INSURANCE COMPANY, OF HARTFORD, CONNECTICUT.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is... $1,250,000 00
The amount of its capital stock paid up is... 1,250,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 463,188 46	
The real estate unincumbered is	363,175 60	
The bonds and stocks owned by the company	1,451,682 97	
The debts due the company, secured by mortgage or otherwise	966,316 57	
All other securities amount to	48,549 89	
The losses adjusted and not due, the losses unadjusted, and the losses in suspense waiting for further proof are		$173,163 81
All other claims against the company are		4,893 00
Total	$3,292,913 49	$178,056 81
Gross amount of premiums for the year 1877		$ 5,186 01
Amount of tax thereon		155 58

IMPERIAL FIRE INSURANCE COMPANY (U. S. BR.) OF LONDON.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is ... $8,000,000 00
The amount of its capital stock paid up is. ... $3,500,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 20,046 28	
The bonds and stocks owned by the company	828,349 50	
The debts due the company for premiums amount to	7,427 94	
The amount of liabilities due or owing to banks or other creditors		$ 1,742 15
The losses unadjusted are		7,330 80
The losses in suspense waiting for further proof are		30,759 86
Total	$855,823 72	$39,832 81

THE INSURANCE COMPANY, OF NORTH AMERICA, PHILADELPHIA, PA.

Attorney for the State of West Virginia, T. P. PHILLIPS, Wheeling.

The amount of its capital stock is $2,000,000 00

The amount of its capital stock paid up is 2,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons.	$ 567,417 99	
The real estate unincumbered is.	100,000 00	
The bonds and stocks owned by the company	3,376,697 00	
The debts due the company, secured by mortgage or otherwise	1,609,210 00	
The debts due the company for premiums amount to	612,278 53	
All other securities amount to.	196,126 18	
The losses adjusted and not due are		$ 10,425 00
The losses unadjusted are		263,562 00
The losses in suspense waiting for further proof are		26,013 00
All other claims against the company are		1,735,104 39
Total	$6,461,729 70	$2,035,104 39
Gross amount of premiums for the year 1877.		$1,548 86
Amount of tax thereon		46 46

JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY, OF BOSTON, MASSACHUSETTS.

Attorney for State of West Virginia, ALFRED CALDWELL, Wheeling.

The amount of its capital stock is ..... $ ——

The amount of its capital stock paid up is ..... ——

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons.	$ 16,882 35	
The real estate unincumbered is	109,357 51	
The bonds and stocks owned by the company	778,180 00	
The debts due the company, secured by mortgage or otherwise.	1,424,395 00	
The debts due the company for premiums amount to	360,064 02	
All other securities amount to	133,432 62	
Net reserve		$2,510,290 49
The losses adjusted and due are		8,355 00
The losses adjusted and not due are		24,255 00
All other claims against the company are.		14,373 64
Total	$2,822,311 50	$2,557,274 13
Gross amount of premiums for the year 1877.		$431 53
Amount of tax thereon		12 95

JEFFERSON FIRE INSURANCE COMPANY. OF STEUBENVILLE, OHIO.

Attorney for the State of West Virginia, ROBERT IRWIN, Wheeling.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is 100,000 00

JEFFERSON FIRE INSURANCE COMPANY, OF STEUBENVILLE, OHIO—Continued.

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 4,235 57	
The real estate unincumbered is	11,250 00	
The bonds and stocks owned by the company	106,930 00	
The debts due the company, secured by mortgage or otherwise	27,250 00	
The debts due the company for premiums amount to	4,491 84	
All other securities amount to	769 00	
The losses unadjusted are		$3,100 00
All other claims against the company are		3,400 00
Total	$154,926 41	$6,500 00

JEFFERSON INSURANCE COMPANY, OF ST. LOUIS, MO.

Attorney for the State of West Virginia, F. RIESTER, Wheeling.

The amount of its capital stock is $200,000 00
The amount of its capital stock paid up is 200,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 11,182 96	
The real estate unincumbered is	25,000 00	
The bonds and stocks owned by the company	201,132 49	
The debts due the company, secured by mortgage or otherwise	41,318 55	
The debts due the company for premiums amount to	3,806 80	
All other securities amount to	1,876 85	
The amount of liabilities due or owing to banks or other creditors		$ 12,089 17
The losses adjusted and due are		472 30
Losses unadjusted and losses in suspense waiting for further proof are		4,300 00
All other claims against the company are, including capital stock and surplus		267,456 18
Total	$284,317 65	$284,317 65
Gross amount of premiums for the year 1877		$379 09
Amount of tax thereon		11 37

THE LANCASHIRE INSURANCE COMPANY, OF MANCHESTER, ENGLAND.

Attorney for the State of West Virginia, J. V. L. ROGERS, Wheeling.

The amount of its capital stock is $10,000,000 00
The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities
The amount of cash on hand and in hands of agents or other persons	$ 33,508 27	
The bonds and stocks owned by the company	710,218 75	
The losses adjusted and not due are		$ 15,014 85
The losses in suspense waiting for further proof are		30,665 90
All other claims against the company are		272,466 39
Total	$743,727 02	$318,147 14

LIVERPOOL AND LONDON AND GLOBE INSURANCE CO., (U.S. BRANCH), OF LIVERPOOL, ENGLAND.

The amount of its capital stock is $10,000,000 00
The amount of its capital stock paid up is $1,228,000 00

	Assets	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 643,250 19	
The real estate unincumbered is	555,000 00	
The bonds and stock owned by the company	1,725,587 50	
The debts due the company, secured by mortgage or otherwise	924,719 33	
All other securities amount to	111,343 98	
The losses adjusted and due, the losses adjusted and not due and the losses unadjusted are		$ 203,212 02
All other claims against the company are		1,988,557 47
Total	$3,959,901 00	$2,191,769 49
Gross amount of premiums for the year 1877		$ 2,299 26
Amount of tax thereon		68 98

LONDON ASSURANCE CORPORATION (U. S. BRANCH) OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock ..... £——
The amount of its capital stock paid up is £448,275

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 88,705 39	
The bonds and stocks owned by the company	854,906 25	
The debts due the company, secured by mortgage or otherwise	7,044 51	
Reinsurance fund		$241,795 38
The losses in suspense waiting for further proof are		15,000 00
Total	$950,656 15	$256,795 38
Gross amount of premiums for the year 1877		$989 85
Amount of tax thereon		29 70

THE LORILLARD INSURANCE COMPANY, OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $300,000 00
The amount of its capital stock paid up is $300,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 28,655 43	
The bonds and stock owned by the company	249,266 25	
The debts due the company, secured by mortgage or otherwise	73,600 00	
The debts due the company for premiums amount to	12,577 11	
All other securities amount to	77,200 00	
The losses unadjusted are		$ 3,150 00
The losses in suspense waiting for further proof are		2,110 00
All other claims against the company are		55,545 27
Total	$441,298 79	$60,805 27
Gross amount of premiums for the year 1877		$ 516 63
Amount of tax thereon		15 50

MARYLAND LIFE INSURANCE COMPANY OF BALTIMORE, MARYLAND.

Attorney for the State of West Virginia, E. M. AISQUITH, Charlestown.

The amount of its capital stock is.....$100,000 00
The amount of its capital stock paid up is.....$100,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons...	$ 19,208 31	
The real estate unincumbered is.....	93,122 39	
The bonds and stocks owned by the company.....	636,939 00	
The debts due the company, secured by mortgage or otherwise.....	173,094 99	
The debts due the company for premiums amount to.....	73,872 14	
All other securities amount to.....	3,048 53	
The amount of habilities due or owing to banks or other creditors....		$ 1,126 41
The losses adjusted and not due are.....		11,312 00
Dividends to policy holders.....		2,412 10
Re-insurance fund.....		725,074 00
Total.....	$999,285 36	$739,924 51
Gross amount of premiums for the year 1877.....		$3,610 25
Amount of tax thereon.....		108 31

MERCANTILE INSURANCE COMPANY OF CLEVELAND, O.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is.....$200,000 00
The amount of its capital stock paid up is.....200 000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 30,133 40	
The bonds and stocks owned by the company.....	129,900 00	
Debts due the company, secured by mortgage or otherwise.....	102,545 95	
The debts due the company for premiums amount to.....	39,301 24	
All other securities amount to.....	69,142 72	
The losses adjusted and not due are.....		$ 1,202 74
The losses unadjusted are.....		3,326 93
The losses in suspense waiting for further proof are.....		4,300 00
All other claims against the company are.....		7,738 61
Total.....	$371,023 31	$16,568 28

MERCANTILE MUTUAL INSURANCE COMPANY, OF NEW YORK.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is.....$500,000 00
The amount of its capital stock paid up is.....500,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons...	$ 40,634 93	
The bonds and stocks owned by the company.....	447,212 00	
The debts due the company, secured by mortgage or otherwise.....	9,000 00	
The debts due the company for premiums amount to.....	318,535 96	
All other securities amount to.....	91,900 00	
Capital stock.....		$500,000 00
The losses adjusted and not due are.....		7,100 00
The losses in suspense waiting for further proof are.....		95,955 00
All other claims against the company are.....		146,536 85
Total.....	$907,282 89	$749,591 85
Gross amount of premiums for the year 1877.....		$1,846 84
Amount of tax thereon.....		55 40

THE MOBILE LIFE INSURANCE COMPANY, OF MOBILE ALABAMA.

Attorney for the State of West Virginia, SAM'L A. MILLER, Charleston.

The amount of its capital stock is $300,000 00

The amount of its capital stock paid up is.....$150,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons ..	$ 10,245 23	
The real estate unincumbered is	11,676 44	
The bonds and stocks owned by the company.....	202,060 00	
The debts due the company, secured by mortgage or otherwise..... .	209,583 26	
The debts due the company for premiums amount to	56,443 04	
All other securities amount to	135,716 48	
The losses adjusted and not due are....		$10,000 00
The losses unadjusted are		15,000 00
The losses in suspense waiting for further proof are.		10,000 00
Total.	$625,724 45	$35,000 00

THE MUTUAL LIFE INSURANCE CO., OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is.....$———

The amount of capital stock paid up is.. .....$———

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons..	$1,769,592 79	
The real estate unincumbered is	5,725,035 65	
The bonds and stocks owned by the company.	16,909,611 17	
The debts due the company, secured by mortgage or otherwise	58,152,733 88	
The debts due the company for premiums amount to	754,186 24	
All other securities amount to	1,438,647 92	
Reserve on outstanding policies		$73,229,780 00
Premiums paid in advance....		217,561 00
The losses adjusted and due are		47,938 00
The losses adjusted and not due are...		438,849 00
The losses unadjusted are		146,136 00
Total	$84,749,807 65	$74,080,264 00
Gross amount of premiums for the year 1877.....		27,162 70
Amount of tax thereon....		814 88

NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY OF BOSTON, MASS.

Attorney for the State of West Virginia, M. B. CAMPBELL, New Cumberland.

The amount of its capital stock is . . ..$———

The amount of its capital stock paid up is.....———

NEW ENGLAND MUTUAL LIFE INSURANCE CO., OF BOSTON, MASS.—Continued.

	Assets.	Liabilities
The amount of cash on hand and in hands of agents or other persons.	$ 274,372 17	
The real estate unincumbered is	1,398,251 26	
The bonds and stocks owned by the company	8,227,512 78	
The debts due the company, secured by mortgage or otherwise	2,384,483 34	
The debts due the company for premiums amount to	1,992,727 73	
All other securities amount to (call loans)	386,890 12	
Accrued interest, &c	242,867 38	
Net present value of all outstanding policies, Dec. 31, 1877		$12,704,231 52
Distributions unpaid		157,399 74
The losses adjusted and not due are		127,015 00
All other claims against the company are		1,825 73
Total	$14,907,104 78	$12,990,471 99
Gross amount of premiums for the year 1877		$3,419 13
Amount of tax thereon		102 57

NORTH BRITISH AND MERCANTILE INSURANCE COMPANY, (U. S. Br.) OF LONDON AND EDINBURG.

Attorney for the State of West Virginia, A. PEYSER, Charleston.

The amount of its capital stock is $10 909,091 00
The amount of its capital stock paid up is $1,363,636 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$168,879 29	
The bonds and stocks owned by the company	1,540,403 00	
All other securities amount to	1,682 00	
Amount necessaay to reinsure outstanding risks		$702,318 17
The losses adjusted and not due are		15,811 16
The losses unadjusted are		21,993 45
The losses in suspense waiting for further proof are		25,435 76
Total	$1,710,964 29	$765,558 54
Gross amount of premiums for the year 1877		$2,878 94
Amount of tax thereon		86 37

THE NEW YORK LIFE INSURANCE CO., OF NEW YORK.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is ..... $———
The amount of its capital stock paid up is ..... ———

	Assets.	Liabilities
The amount of cash on hand and in hands of agents or other persons	$ 1,216,301 61	
The real estate unincumbered is	3,350,268 07	
The bonds and stocks owned by the company	13,379,930 33	
The debts due the company, secured by mortgage or otherwise	15,379,202 23	
The debts due the company for premiums amount to	224,129 34	
All other securities amount to	1,407,419 35	
The losses adjusted and not due are		$348,069 48
The losses unadjusted are		69,797 84
The losses in suspense waiting for further proof are		43,100 00
All other claims against the company are		17,430 91
Total	$34,957,250 93	$478,398 23
Gross amount of premiums for the year 1877		$ 2,009 47
Amount of tax thereon		60 28

NORTHERN ASSURANCE COMPANY, (U. S. B.,) OF LONDON.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $15,000,000 00
The amount of its capital stock paid up is ..... $ 750,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons...	$ 20,046 29	
The bonds and stocks owned by the company	547,196 25	
The debts due the company for premiums amount to	7,427 93	
The amount of liabilities due or owing to banks or other creditors		$ 1,742 15
The losses unadjusted are		7,330 80
The losses in suspense waiting for further proof are		11,054 86
Total	$574,670 47	$20,127 81
Gross amount of premiums for the year 1877		
Amount of tax thereon		

THE NIAGARA INSURANCE COMPANY, OF NEW YORK.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is $500,000 00
The amount of its capital stock paid up is $500,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons...	$ 26,010 00	
The real estate unincumbered is	22,500 00	
The bonds and stocks owned by the company	930,495 00	
The debts due the company, secured by mortgage or otherwise	290,850 00	
The debts due the company for premiums amount to	84,632 00	
All other securities amount to	14,002 00	
The losses unadjusted are		$ 66,849 00
All other claims against the company are		351,400 00
Total	$1,368,579 00	$418,249 00
Gross amount of premiums for the year 1877		$4,455 15
Amount of tax thereon		133 65

THE PEOPLE'S INSURANCE COMPANY, OF NEWARK, N. J.

Attorney for the State of West Virginia, A. HUNTER SMITH, Parkersburg.

The amount of its capital stock is $300,000 00
The amount of its capital stock paid up is $300,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons..	$ 44,743 55	
The real estate unincumbered is	151,546 65	
The bonds and stocks owned by the company	116,525 00	
The debts due the company, secured by mortgage or otherwise	179,232 69	
The debts due the company for premiums amount to	18,097 84	
All other securities amount to	10,957 11	
The losses adjusted and not due are		$ 24,378 24
The losses unadjusted are		3,950 00
The losses in suspense waiting for further proof are		2,500 00
All other claims against the company are (including reinsurance fund)		134,988 38
Total	$521,101 84	$165,816 62

PENNSYLVANIA FIRE INSURANCE COMPANY, OP PHILADELPHIA, PA.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $400,000 00
The amount of its capital stock paid up is $400,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 50,043 83	
The real estate unincumbered is	96,700 00	
The bonds and stocks owned by the company	1,086,619 59	
The debts due the company, secured by mortgage or otherwise	417,007 00	
The debts due the company for premiums amount to	73,110 94	
All other securities amount to	1,000 00	
The losses adjusted and due are		38,000 00
All other claims against the company are		741,325 44
Total	$1,724,481 36	$779,325 44

THE PHŒNIX INSURANCE COMPANY, OF BROOKLYN, N. Y.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is $1,000,000 00
The amount of its capital stock paid up is 1,000,000 00

	Assets	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 428,019 35	
The real estate unincumbered is	280,000 00	
The bonds and stocks owned by the company	1,540,968 61	
The debts due the company secured by mortgage or otherwise	338,087 22	
The debts due the company for premiums amount to	82,706 15	
All other securities amount to	89,220 12	
The losses adjusted and not due are		$ 5,534 64
The losses unadjusted are		154,774 97
The losses in suspense waiting for further proof are		9,168 50
All other claims against the company, including re-insurance liability		799,911 68
Total	$2,759,001 45	$969,389 79
Gross amount of premiums for the year 1877		$ 1,454 38
Amount of tax thereon		43 63

PHŒNIX INSURANCE COMPANY, OF HARTFORD, CONN.

Attorney for the State of West Virginia, ALBERT PEYSER, Charleston.

The amount sf its capital stock is $1,000,000 00
The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 475,583 26	
The real estate unincumbered is	135,000 00	
The bonds and stocks owned by the company	1,644,612 48	
The debts due the company, secured by mortgage or otherwise	226,523 00	
All other securities amount to	4,475 92	
The losses adjusted and due, losses adjusted and not due, and the losses unadjusted are		$ 94,256 46
The losses in suspense waiting for further proof are		20,500 00
Total	$2,486,194 66	$114,756 46
Gross amount of premiums for the year 1877		$ 4,051 89
Amount of tax thereon		121 55

PENN MUTUAL LIFE INSURANCE COMPANY OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, R. W. TUCKER, Wheeling.

The amount of its capital stock is ..... $———

The amount of its capital stock paid up is ..... ———

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 194,665 69	
The real estate unincumbered is	322,004 00	
The bonds and stocks owned by the company	2,000,448 93	
The debts due the company, secured by mortgage or otherwise	2,484,121 17	
The debts due the company for premiums amount to	105,221 65	
All other securities amount to	1,174,262 02	
Re-insurance reserve		$4,892,193 00
The losses unadjusted and due and unadjusted are		99,852 81
The losses adjusted and not due are		13,500 00
All other claims against the company are		34,716 65
Total	$6,280,723 46	$5,040,262 46
Gross amount of premiums for the year 1877		$8,078 87
Amount of tax thereon		242 36

THE QUEEN INSURANCE COMPANY (U. S. Br.) OF LIVERPOOL, ENGLAND

Attorney for the State of West Virginia, E. A. BENNETT, Wheeling.

The amount of its capital stock is £2,000,000 00

The amount of its capital stock paid up is ..... £ 180,035 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 151,543 09	
The real estate unincumbered is	214,517 00	
The bonds and stocks owned by the company	1,120,525 00	
The debts due the company for premiums amount to	20,582 94	
Reinsurance, New York Standard		$439,214 21
The losses unadjusted are		70,201 82
The losses in suspense waiting for further proof are		15,353 57
All other claims against the company are		2,512 01
Total	$1,507,168 03	$527,281 61
Gross amount of premiums for the year 1877		$2,295 86
Amount of tax thereon		68 87

RAILWAY PASSENGER ASSURANCE COMPANY, OF HARTFORD, CONN.

Attorney for the State of West Virginia, THE AUDITOR OF STATE, Wheeling.

The amount of its capital stock is $300,000 00

The amount of its capital stock paid up is 300,000 00

RAILWAY PASSENGER ASSURANCE COMPANY, OF HARTFORD, CONN.—Continued.

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 21,784 80	
The bonds and stocks owned by the company	332,295 50	
The debts due the company, secured by mortgage or otherwise	86,000 00	
All other securities amount to	1,300 00	
Estimated re-insurance reserve		$15,000 00
The losses unadjusted are		14,000 00
The losses in suspense waiting for further proof are		6,000 00
Total	$441,380 30	$35,000 00
Gross amount of premiums for the year 1877		$ 393 00
Amount of tax thereon		11 79

SCOTTISH COMMERCIAL INSURANCE COMPANY, (U. S. Br.) OF GLASGOW.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $10,000,000 00

The amount of its cagital stock paid up is 625,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons.	55,839 78	
The bonds and stocks owned by the company	541,g25 00	
The debts due the company for premiums amount to	87,493 16	
All other securities amount to	8,266 26	
The losses adjusted aud due and the losses adjusted and not due are		13,463 90
The losses unadjusted are		6,750 00
The losses in suspense waiting for further proof are		15,000 00
All other claims against the company are		333,363 54
Total	$693,224 20	368,577 44
Gross amount of premiums for the year 1877		756 64
Amount of tax thereon		22 70

THE TEUTONIA FIRE AND MARINE INSURANCE COMPANY, OF DAYTON, OHIO.

Attorney for the State of West Virginia, F. REISTER, Wheeling.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons	$ 16,478 60	
The real estate unincumbered is	660 31	
The bonds and stocks owned by the company	150,100 00	
The debts due the company, secured by mortgage or otherwise	75,646 25	
The debts due the company for premiums amount to	3,371 82	
All other securities amount to	1,150 00	
The losses unadjusted are		$300 00
All other claims against the company are		578 69
Total	$247,406 98	$878 69
Gross amount of premiums for the year 1877		$167 57
Amount of tax thereon		5 03

THE TRAVELERS' INSURANCE COMPANY, HARTFORD, CONNECTICUT.

Attorney for the State of West Virginia, E. P. CHANCELLOR, Parkersburg.

The amount of its capital stock is.....$600,000 00

The amount of its capital stock paid up is..... 600,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons...	$ 86,564 81	
The real estate unincumbered is.....	378,015 00	
The bonds and stocks owned by the company.....	1,326,585 50	
The debts due the company, secured by mortgage or otherwise.....	2,290,916 02	
The debts due the company for premiums amount to.....	101,639 12	
All other securities amount to.....	132,811 20	
Amount necessary to reinsure outstanding risks.....		$2,991,141 20
The losses adjusted and due are.....		4,000 00
The losses adjusted and not due are.....		19,625 00
The losses unadjusted are.....		65,300 00
The losses in suspense waiting for further proof are.....		16,500 00
All other claims against the company are.....		5,000 00
Total.....	$4,316,531 65	$3,101,566 20
Gross amount of premiums for the year 1877.....		$696 50
Amount of tax thereon.....		20 90

WILLIAMSBURG CITY FIRE INSURANCE COMPANY, OF BROOKLYN, N. Y.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of capital stock is.....$250,000 00

The amount of its capital stock paid up is..... 250,000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons...	$ 33,254 54	
The real estate unincumbered is.....	78,201 07	
The bonds and stocks owned by the company.....	272,715 00	
The debts due the company, secured by mortgage or otherwise.....	317,460 00	
The debts due the company for premiums amount to.....	36,140 92	
All other securities amount to.....	135,064 71	
The losses adjusted and due are.....		$ 3,382 77
The losses unadjusted are.....		3,807 38
The losses in suspense waiting for further proof are.....		7,350 00
All other claims against the company are.....		8,037 79
Total.....	$872,836 24	$22,577 94
Gross amount of premiums for the year 1877.....		$1,309 48
Amount of tax thereon.....		39 29

WESTCHESTER FIRE INSURANCE COMPANY, OF NEW ROCHELLE, NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amonnt of its capital stock is.....$300.000 00

The amount of its capital stock paid up is 300 000 00

	Assets.	Liabilities.
The amount of cash on hand and in hands of agents or other persons.	$124,997 07	
The real estate unincumbered is.....	28,000 00	
The bonds and stock owned by the company	539,681 25	
The debts due the company, secured by mortgage or otherwise.....	177,350 00	
All other securities amount to.	33,113 65	
The losses adjusted and not due are		$ 9,742 11
The losses unadjusted are		7,722 45
The losses in suspense waiting for further proof are.....		11,800 00
All other claims against the company are		9,124 76
Total.....	$903,141 97	$38,389 32
Gross amount of premiums for the year 1877		$2,154 61
Amount of tax thereon.		64 64

APPENDIX A.

TABLE 1.

Abstracts from the Register of Marriages for the years 1876 and 1877, showing the number of marriages in each county, and ages when married.

TABLE 2.

Abstracts from the returns of Births for the years 1876 and 1877, showing the number of births, in each county.

TABLE 3.

Abstracts from the Reports of Deaths for the years 1876 and 1877, showing the number of deaths from various diseases, in each county.

TABLE 4.

Abstracts from the Reports of the Boards of Overseers' of the Poor.

APPENDIX A—1.

Abstract from the Register of Marriages, for the Years 1876 and 1877, Showing the Number of Marriages in Each County, and the Ages when Married.

COUNTIES.	Under 20 Years.				Over 20 and under 25 Years.				Over 25 and under 30 Years.				Over 30 and under 35 Years.				Over 35 and under 40 Years.				Over 40 and under 45 Years.			
	1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M	F.	M.	F.
Barbour	6	37	8	37	61	36	49	39	11	9	24	9	7	3	7	5	2	3	3	1	3	2	1	
Berkeley		23	2	13	49	58	41	34	24	13	29	12	19	4	6	1	3	2	3	2	4	2	4	2
Boone	4	25	11	33	30	16	35	24	13	9	9	3		2	4	2	2			3	2		1	
Braxton			8	35			53	42			14	12			7	2			3	1			4	3
Brooke		5		5	6	16	7	10	17	3	8	5	3	2	2	1			3					
Cabell																							2	2
Calhoun																								
Clay	3	20	7	16	26	12	19	15	4	4	3	3	1		2		1		1	1		1	2	1
Doddridge	5	30			34	29			14	1			2	2			5	1						
Fayette																								
Gilmer																								
Grant		5		7	76	17	17	17	6	2	11	7	1	2	3	5	1	2	6		2	1		1
Greenbrier	2	28	11	39	42	42	63	52	23	12	27	18	6	5	5	5	6	5	5	4	7	1	2	
Hampshire	3	12	2	17	24	28	28	35	21	12	24	11	4	2	8	2	5	5	3	1		3	2	1
Hancock																								
Hardy			4	15			29	20			16	20			5	1			2	3			2	
Harrison	3	60	6	54	76	59	60	72	38	15	53	15	12	6	21	4	7	3	3	2	5	2	4	4
Jackson	3	42	8	65	61	45	86	70	27	11	42	10	3	2	11	3	2	4	3	5	2	2	4	3
Jefferson		20		13	49	63	33	58	39	16	41	22	11	6	12	2	4	2	10	4	1	1		4
Kanawha	13	106			140	114			61	32			26	1			8	6			6	5		
Lewis	1	31	5	33	39	51	43	53	35	9	37	11	8	4	7	4	6	2	4	2	5	1	2	
Lincoln	12	27	5	41	24	16	48	33	8	3	17	6	3	2	6	2		1	1	1	1	1	4	
Logan																								
Marion	11	35	3	46	59	50	72	70	12	13	33	12	12	3	12	6	7	9	7	4	4	2	6	
Marshall	2	19		25	36	38	40	38	22	8	21	8	4	4	6	1	2		2		1		1	1
Mason	3	37	5	61	59	49	81	74	25	18	42	13	11	8	14	5	5	2	7	6	2	3	5	5
Mercer	5	24	17	43	30	15	42	25	7	3	13	9	2	4	3	1	1		2	1				1
Mineral																								
Monongalia	4	12	1	17	23	34	30	24	16	10	15	12	9	4	8		6	1		2	2	5	1	
Monroe	4	33	8	31	36	29	47	49	22	7	26	7	8	2	8	4	2	1	2	2		2	2	2

APPENDIX A—1.—*Continued.*

COUNTIES.	Under 20 Years				Over 20 and Under 25 Years.				Over 25 and Under 30 Years.				Over 30 and Under 35 Years.				Over 35 and Under 40 Years.				Over 40 and Under 45 Years.			
	1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F	M.	F.	M.	F	M	F
Morgan	2	15	1	10	25	17	16	19	9	5	11	1	1	1	1	1	1	.....	1	2	.....	.....	1	.....
McDowell	6	12	6	23	17	14	31	18	2	2	7	5	2	1	2	2	.....	.....	.....	.....	2	.....	.....	.....
Nicholas	7	19	.....	.....	24	19	.....	.....	8	3	.....	.....	2	.....	.....	.....	2	3	.....	.....	1	.....	.....	.....
Ohio	3	43	4	58	74	105	74	81	86	38	70	39	20	14	33	10	15	9	4	3	6	9	4	3
Pendleton	.....	.....	4	17	.....	.....	36	38	.....	.....	20	11	.....	.....	4	1	.....	.....	1	1	.....	.....	2	.....
Pleasants	.....	16	2	13	22	16	25	25	8	2	12	2	2	1	1	1	2	.....	1	2	.....	1	1	.....
Pocahontas	2	13	.....	9	17	13	16	16	7	8	5	2	4	1	4	1	5	1	2	3	1	1	2	.....
Preston	2	34	1	39	59	45	68	67	27	16	35	11	5	3	14	4	3	2	1	6	1	3	2	.....
Putnam	3	27	7	29	42	38	43	38	20	7	17	11	3	3	4	3	4	2	4	3	3	1	4	1
Raleigh	8	22	12	33	26	19	33	25	6	5	12	5	6	2	4	1	1	2	1	1	.....	.....	1	.....
Randolph	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ritchie	5	35	6	29	37	30	35	35	23	10	23	11	4	3	7	3	3	2	4	3	6	3	2	.....
Roane	5	39	7	43	41	33	56	39	22	3	25	13	3	.....	6	2	3	.....	1	5	1	2	1	.....
Summers	9	36	10	31	37	29	44	34	14	5	14	4	7	2	4	3	2	2	4	2	1	.....	1	.....
Taylor	.....	17	2	25	33	34	41	43	23	7	29	16	4	3	11	3	2	2	5	3	1	.....	.....	1
Tucker	.....	.....	2	11	.....	.....	22	18	.....	.....	4	2	.....	.....	1	1	.....	.....	3	.....	.....	.....	.....	1
Tyler	3	28	5	25	33	22	41	42	18	13	23	11	4	.....	7	2	4	1	6	2	3	3	2	2
Upshur	8	31	.....	.....	47	39	.....	.....	14	12	.....	.....	6	1	.....	.....	10	.....	.....	.....	3	5	.....	.....
Wayne	17	68	11	48	65	37	63	44	21	12	17	7	6	4	3	5	5	1	6	4	.....	.....	2	3
Webster	2	9	7	20	13	10	10	9	1	.....	16	3	2	.....	.....	1	.....	.....	8	.....	.....	.....	.....	.....
Wetzel	5	22	4	33	34	33	38	30	18	5	18	7	5	.....	6	3	.....	2	3	1	.....	1	1	.....
Wirt	2	13	4	24	20	21	25	22	12	3	14	3	2	2	8	2	1	3	2	2	3	1	2	4
Wood	5	52	8	87	88	99	108	103	59	26	70	35	16	3	24	11	11	5	18	5	4	2	6	3
Wyoming	9	15	6	24	22	22	26	11	16	12	5	3	2	.....	2	1	.....	.....	.....	.....	.....	.....	.....	.....
Totals	183	1112	220	1270	1666	1496	1774	16211	846	395	995	427	258	110	303	117	146	86	145	93	81	66	83	49

APPENDIX A—TABLE 1.—*Continued.*

COUNTIES.	Over 45 and under 50 Years				Over 50 and under 60 Years.				Over 60 and under 70 Years.				Over 70 and under 80 Years.				Over 80 Years.				Aggregate.	
	1876.		1877		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.			
	M.	F.	M.	F.	M	F.	M.	F	M.	F	M	F.	M.	F.	M	F.	M	F.	M.	F.	1876	1877.
Barbour	1	2	1	1			1	1			1										92	95
Berkeley	3	2	1	3	1	1	4	2	2		2				1						105	93
Boone			1		1		1	1			1				1						52	66
Braxton				2			6															97
Brooke							1				6										26	29
Cabell																						
Calhoun																						
Clay	3		1	1	1	1	1				1										38	37
Doddridge	2	1			1				2	1											65	
Fayette																						
Gilmer																						
Grant	2	1			2																30	37
Greenbrier	3	1	3		3		2		2												94	118
Hampshire	2		1		3	1			1			1									63	68
Hancock																						
Hardy							4	1				1										62
Harrison	1		1		1		3	1	1				1		1						145	152
Jackson	3			4	5	1	5	2	1		3				1						107	163
Jefferson	3	3	2		4	1	2		1		3										112	103
Kanawha	5	1			5	5			5				1								270	
Lewis	3	1	3	2	2		2	1	1	1	1				1						96	106
Lincoln	1				1		2	1			1										50	84
Logan																						
Marion	2	1	4		3		2	2	3		2	1									113	141
Marshall	1			1	1		2	1		1	3						1				70	75
Mason	2	3	2		2		6	2	7		4	1	3								117	167
Mercer				2	2	1	4	1			2										47	83
Mineral																						
Monongalia	2	2	3	2	4	1	5	3	2			1	1	1			1				69	63
Monroe	1	1	1	1			1					1	1		2		4				75	97

APPENDIX A.—TABLE 1.—*Continued.*

COUNTIES.	Over 45 and under 50 Years.				Over 50 and under 60 Years.				Over 60 and under 70 Years.				Over 70 and Under 80 Years.				Over 80 Years.				Aggregate.	
	1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.			
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	1876.	1877.
Morgan			2																		38	33
McDowell				1							3										29	49
Nicholas																					44	
Ohio	5	3	3	1	11	2	5	2	3												223	197
Pendleton			1				3	1														71
Pleasants	1				1		1														36	43
Pocahontas	1		2				1				1										37	33
Preston	4	2	1	2	5				1	1	7	2					1	2			108	131
Putnam	1	1	2	1	3		6	1			1										79	88
Raleigh	1	2	1		3	1	2		1								1				53	66
Randolph																						
Ritchie	2	3	2		5	1			1		3	1	1								87	82
Roane	2	1	2		4	3	2		2		1							2			83	102
Summers	2	1	2		1				2		1										75	80
Taylor	1	1	1		2	3	3	2	2				1	1							69	93
Tucker							1															33
Tyler	3	2	1	1	1	1	1		1												70	86
Upshur		1											1								89	
Wayne	1	3	3	1	3		6	1	7		2					1					125	114
Webster					1																19	41
Wetzel	1	1	5		1						1	1									64	76
Wirt	1				2		1	1			1				1						43	58
Wood	1	2	7	1	6	2	4	3			3		1								191	248
Wyoming																					49	39
Totals	67	42	59	57	91	25	90	30	48	4	54	10	11	2	8	1	5	4			3451	3699

APPENDIX A.—TABLE 2.

Abstracts from the Returns of Births for 1876 *and* 1877, *Showing the Number of Births and the Number of Each Sex and Color, in each County.*

COUNTIES.	1876.		1877.		1876.		1877.		1876		1877.		1876.	1877.
	White	Colored.	White.	Colored	Males	Females.	Males	Females.	Alive.	Dead.	Alive.	Dead.	Total.	Total.
Barbour	364	3	.....	.....	191	176	178	170	359	8	...	...	367	348
Berkeley	393	21	.....	.....	211	203	215	170	413	1	...	...	414	385
Boone	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Braxton	283	2	.....	.....	152	133	.....	.....	280	5	.....	.....	285	.....
Brooke	76	1	.....	.....	35	42	39	32	76	1	.....	...	77	71
Cabell	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Calhoun	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clay	63	.....	.....	.....	35	28	.....	.....	60	3	.....	...	63	.....
Doddridge	323	1	.....	.....	156	168	.....	.....	320	4	.....	...	324	.....
Fayette	.....	.....	.....	.....	.....	.....	135	127	.....	...	.....	...	.....	262
Gilmer	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....
Grant	141	7	.....	.....	71	77	74	76	145	3	.....	...	148	150
Greenbrier	263	4	.....	.....	148	119	90	88	265	2	.....	...	267	178
Hampshire	223	10	.....	.....	128	115	.....	.....	233	...	.....	...	233	.....
Hancock	114	.....	.....	.....	48	66	.....	.....	109	5	.....	...	114	.....
Hardy	142	8	.....	.....	68	82	87	71	150	.....	.....	...	150	161
Harrison	.....	.....	.....	.....	.....	.....	252	203	.....	.....	.....	...	.....	455
Jackson	352	2	.....	.....	181	173	158	137	354	.....	.....	...	354	295
Jefferson	182	46	.....	.....	121	107	.....	.....	227	1	.....	...	228	.....
Kanawha	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....
Lewis	373	4	.....	.....	200	177	.....	.....	374	3	.....	...	377	.....
Lincoln	253	.....	.....	.....	146	107	172	159	253	.....	.....	...	253	331
Logan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....
Marion	474	5	.....	.....	261	218	134	141	466	13	.....	...	479	275
Marshall	223	.....	.....	.....	114	109	.....	.....	222	1	.....	...	223	.....
Mason	287	10	.....	.....	181	116	160	153	296	1	.....	...	297	313
Mercer	184	4	.....	.....	100	88	.....	.....	186	2	.....	...	188	.....
Mineral	141	3	.....	.....	65	79	.....	.....	140	4	.....	...	144	.....
Monongalia	377	7	.....	.....	180	204	189	176	382	2	.....	...	384	365
Monroe	194	10	.....	.....	105	99	157	109	204	.....	.....	...	204	266
Morgan	157	3	.....	.....	84	76	102	89	157	3	.....	...	160	191
McDowell	41	.....	.....	.....	22	19	26	16	41	.....	.....	...	41	42
Nicholas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....
Ohio	683	24	.....	.....	361	346	382	339	702	5	.....	...	707	721
Pendleton	.....	.....	.....	.....	.....	.....	83	80	.....	.....	.....	...	.....	163
Pleasants	.....	.....	.....	.....	.....	.....	83	77	.....	.....	.....	...	.....	160
Pocahontas	73	3	.....	.....	45	31	.....	.....	73	3	.....	...	76	.....
Preston	.....	.....	.....	.....	.....	.....	229	201	.....	.....	.....	...	.....	430
Putnam	.....	.....	.....	.....	.....	.....	189	164	.....	.....	.....	...	.....	353
Raleigh	229	1	.....	.....	99	131	122	152	228	2	.....	...	230	274
Randolph	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....
Ritchie	325	.....	.....	.....	191	134	190	152	321	4	.....	...	325	342
Roane	360	1	.....	.....	185	176	.....	.....	355	6	.....	...	361	.....
Summers	228	8	.....	.....	122	114	115	111	227	9	.....	...	236	226
Taylor	.....	.....	.....	.....	.....	.....	162	192	.....	.....	.....	...	.....	354
Tucker	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....
Tyler	216	.....	.....	.....	114	102	156	151	210	6	.....	...	216	313
Upshur	277	3	.....	.....	151	129	156	118	271	9	.....	...	280	274
Wayne	421	3	.....	.....	220	204	.....	.....	422	2	.....	...	424	.....
Webster	82	.....	.....	.....	46	36	40	37	82	.....	.....	...	82	77
Wetzel	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	...	.....	.....
Wirt	190	.....	.....	.....	97	93	92	91	188	2	.....	...	190	191
Wood	.....	.....	406	21	.....	.....	210	217	.....	.....	422	5	.....	427
Wyoming	.....	.....	.....	.....	.....	.....	95	64	.....	.....	.....	...	.....	159
Total	8,707	194	406	21	4,634	4,277	4,392	4,070	8,791	110	422	5	8,901	8,462

APPENDIX A—TABLE 3.

Abstract from the Register of Deaths for the Years 1876 *and* 1877, *Showing the Number of Deaths in Each County and the Ages at which Death Occurred.*

COUNTIES.	AGE AT WHICH DEATH OCCURRED.																															
	Unknown				Under 1 Year.				Over 1 Year and Under 5 Years.				Over 5 Years and Under 10 Years.				Over 10 Years and Under 15 Years				Over 15 Years and Under 20 Years				Over 20 Years and Under 25 Years				Over 25 Years and Under 30 Years.			
	1876.		1877.		1876.		1877.		1876		1877.		1876		1877.		1876.		1877.		1876.		1877		1876.		1877.		1876.		1877.	
	M	F.	M	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
Barbour					8	10	16	8	3	2	2	5	3	1	2	1	3	1	4	1			4	3		2	1		1	3		1
Berkeley					18	17	28	20	18	19	13	11	8	6	5	3	2	4	2	2	3	3	3	4	2	5	1	5	1	3	2	
Boone																																
Braxton					7	10			7	6			2	6			1	2			5	1			4	1				2		
Brooke	9	8			2	2	1	2	1	1	1	1	1			1			1		1	1		1	1	1		1		1		
Cabell																																
Calhoun																																
Clay					2	2			5	4			5	4			2					1				1						
Doddridge					4	3			8	7			2					2			1	3			1	4				1		
Fayette							3	2			4	5			2	2			1	1								1			1	2
Gilmer																																
Grant					4	9	3	3		2	1	1		1	1	1	1	2	1	1	1	1	1			1	1	1		2	1	
Greenbrier					6	8	3	2	1	8	1		1	2		2	1	2		1	4	2	1		4	1		1	1	2	1	
Hampshire					10	3			4	2			2				3	2			1	2			2	2				3		
Hancock					6	1			4	3			1				1	1				1			1	1			1			
Hardy					7	8	4	5	2	2	3	5		1			1	2		1	1			1	1	1		4				
Harrison							15	16			9	17			3	6			2	4			2	6			6	3			4	6
Jackson					7	8	12	5	18	22	5	6	6	8		1	4	2	1	1	3	4	1	3	4	3		2	2	2		1
Jefferson					9	12			11	7			3	3				2			1	4			4	3			4			
Kanawha																																
Lewis					10	9			5	4			2	1			1	2				3			2	5				2		
Lincoln					15	6	17	10	12	16	2	4	3	3	1	3	1	1	1	1	5	1			4	1	1	3			1	3
Logan																																
Marion			2	1	21	15	7	9	10	6	6	3	6	7		3	2	5	2	1	7	2		2	4	7	1		2	4		1
Marshall					2	2			9	7			4	3			1	1				2							1	2		
Mason					7	10	13	11	6	10	5	8	1	3	5	1		3		1	3	5	1		2	3	4	4	3	1		2
Mercer					5	5			2	1											2	1			1				2	1		
Mineral					5	10			8	7			1	2			1				1	1			2	1			1	2		

APPENDIX A.—TABLE 3—*Continued.*

COUNTIES.	AGE AT WHICH DEATH OCCURRED.																															
	Unknown.				Under 1 Year.				Over 1 Year and Under 5 Years.				Over 5 Years and Under 10 Years				Over 10 Years and Under 15 Years.				Over 15 Years and Under 20 Years.				Over 20 Years and Under 25 Years.				Over 25 Years and Under 30 Years.			
	1876.		1877.		1876.		1877.		1876.		1877.		1876		1877.		1876.		1877		1876.		1877.		1876.		1877.		1876		1877.	
	M	F	M.	F	M.	F.	M	F.	M.	F.	M	F	M	F.	M	F	M	F	M	F	M	F	M	F.	M.	F.	M	F	M.	F.	M.	F
Monongalia					9	12	12	8	9	7	7	9	2	2	3	5		1	1	5	2	4	1	2	1	3	2	1	1	1		2
Monroe					12	5	5	4	6	7	6	2	5	7	1	1	3		1		2	3	1		1	1		1	1	1		1
Morgan					5	3	8	5	6	3	4	4		2	2	5	1	1				1		1			1			2		1
McDowell									5	4	1																	1				
Nicholas																																
Ohio	8	11			101	118	88	75	74	69	45	68	24	19	21	22	12	11	8	2	13	16	2	9	12	14	15	17	12	13	8	15
Pendleton							1	3			1				1				1	1												
Pleasants							4	3				4			1	1				1								1			1	
Pocahontas					1	2			3	1			1				1												1			
Preston							12	6			2	6			7	6			2	6			2	3			2	2			1	1
Putnam							5	6			5	6			3	1			2	2							3	2			2	1
Raleigh					2	6	4	11	13	14	3	5	5	5	3	2	1	4	2	1		1		1		3	1	1	2	1	1	2
Randolph																																
Ritchie					10	8	8	6	9	4	5	4			2	1		2	1	1		3	1	1	1		1			3		2
Roane	14	25			7	3			2	3			3				3				1					4			1			
Summers					10	6	4	8	4	2	2	6	2	5			1	1	1	1		1	3	1	1	1	2	2		3		2
Taylor							13	12			8	10			2					1			1	2			1	3			3	2
Tucker																																
Tyler					4	6	3	6	12	10	6	9	4	4	2	2	3		2	1	1	4	1	1	4	1	2	4		1		2
Upshur					11	11	7	12	8	6	1	6	1		1		1	2			3		1	2	2	1	1	2	2	4		2
Wayne					28	26			22	15			2	5			1	3			2	4			4				3	4		
Webster					2	1	2	2	2	3	1	2		3		1		1	1	2				1			1	4				
Wetzel																																
Wirt					1	2	6	3	4	8	5	7	1	2	1			2	1	1	1	2	1		1	2		3	1		2	
Wood							18	18			17	13			1	5			1	1			2	6			5	4			2	4
Wyoming							10	4			2	4			3	3			1					1				1				
Total	31	44	2	1	358	359	332	285	313	292	173	231	101	105	73	79	52	62	40	41	64	77	29	51	67	73	42	64	43	54	30	53

APPENDIX A.—TABLE 3.—*Continued.*

COUNTIES.	AGE AT WHICH DEATH OCCURRED																																			
	Over 30 Years and Under 40 Years.				Over 40 Years and Under 50 Years.				Over 50 Years and Under 60 Years.				Over 60 Years and Under 70 Years				Over 70 Years and Under 80 Years.				Over 80 Years and Under 90 Years.				Over 90 Years and Under 100 Years				Over 100 Years				Agggregate.			
	1876.		1877.		1876		1877.		1876		1877		1876		1877		1876		1877.		1876		1877.		1876.		1877		1876		1877		1876.		1877.	
	M.	F.	M.	F.	M	F	M	F.	M	F.	M.	F.	M	F	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M	F	M	F	M	F	M	F	M	F.	M.	F.
Barbour		3	1	1		1	1	1	3	2	1		1	5		1		3	6	1	3		1	1								25	33	39	24
Berkeley		3	6	5	2	6	1	1	3	5	1	4	2	5	6	6	5	4	6	2	4	2	2	1		1							68	83	79	61
Boone																																				
Braxton		4			3	1				1			2	1			1	1			1	1											33	37		
Brooke	2	2		3	1	2		3	1	1			4	2	5	2	5	2	2	2	1	1	2	1		1	1						29	25	13	17
Cabell																																				
Calhoun																																				
Clay					2																												16	12		
Doddridge	3	3				2			4	2			2	3			1	3			1					1							27	34		
Fayette				1				3			1	3			1					1			1	2											14	23
Gilmer																																				
Grant	1	1		1	2		2	1		2	2	1	2	1	2	1	3	4	4	2	1		2				1						14	26	23	14
Greenbrier	1	3	1	1	2	2		2	2	2			5	3	2	1	10	4	1	3	5	1	1	1		2	1						43	42	12	15
Hampshire	2	5			3	6			4	4			3	6			4	4			5	1			1								44	40		
Hancock	1	1			1	1			1					2			1	3			2	3											20	17		
Hardy			1	1			2	5		1	1	2		1		3	1	1	1			4	1	2									13	21	13	29
Harrison			1	1			4	5			4	4			4	2			4	6			3	1				1							61	78
Jackson	2	4		3		1	5	2	1	2	1	1	1	2	1	2	2		1	2	2						1	1					51	59	28	30
Jefferson	5	7			2	4			2	3			3	2			5	8			2	3				1							51	59		
Kanawha																																				
Lewis	3	2			1	5			3	3			4	4			6	8			2	1											39	49		
Lincoln	4	2	1	5	2	1		5	2	1	2	2	4	1	1	3	1		2	1			1	1									53	33	30	41
Logan																																				
Marion	7	10	3	2	4	5		3	5	3	1	4	1	8		1	3	5		3	2	3		1	1	1							75	81	22	34
Marshall	1	3			1	1				2			1	1			5	1				1											26	26		
Mason		3	2	4	1	2		3	4	1		2					2	1	1	3	2		1	1		1							31	43	34	40
Mercer		1				1			1								3	2															17	11		
Mineral	4	4			4	2				3			1	2			2	2			2					1							32	37		
Monongalia		7	3	6		3	1	1	3	5	4	4	1	1	3	1	7	7	5	5	3	3	1	3		1							38	57	43	52
Monroe	1	1	3	2	2	2	2	5	4	2	2	2	3	3	4	3	4	4	5	3	1	1	3			2	1						45	39	34	24
Morgan	2	2	1	4	1		1		1		1		3	2		1	5	3	2	2	1	2	1	3									25	21	21	26
McDowell	1																							2									6	4	1	3

APPENDIX A.—TABLE 3.—*Continued.*

COUNTIES.	AGE AT WHICH DEATH OCCURRED.																																			
	Over 30 Years and Under 40 Years.				Over 40 Years and Under 50 Years.				Over 50 Years and Under 60 Years				Over 60 Years and Under 70 Years.				Over 70 Years and Under 80 Years.				Over 80 Years and Under 90 Years.				Over 90 Years and Under 100 Years.				Over 100 Years.				Aggregate.			
	1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876		1377		1876		1877.		1876.		1877.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M	F.	M	F	M	F	M	F	M	F	M	F.	M.	F.
Nicholas																																				
Ohio	16	23	12	26	19	18	15	12	24	13	24	14	16	17	16	23	17	20	16	21	5	8	3	7				1		1	2	3	353	371	275	314
Pendleton								2				1							1	1															5	8
Pleasants			1					2				1			1									1							1				9	14
Pocahontas		2				2				1								2	3														9	12		
Preston				3			2	4			4	1			3	2			3	7				4				2				1			40	55
Putnam			2	6			1	2			1	3			3	1			3	3			2	1			1								33	34
Raleigh		3			1	2	1	2		2	1	1	1	1	1	1	2		1	1													27	42	18	28
Randolph																																				
Ritchie	2	5	5	2	2	3	1	1		1	2	3		3	3			1	3	2													25	33	32	23
Roane		2							2				5					1															39	37		
Summers	1	2	2	3	1	1		2	2		1	3	2	5	2	2	1	2	1		1	1	2										26	30	20	30
Taylor			7	1			4	3			4	5			3	3			8	2			4	2											58	40
Tucker																																				
Tyler	2	4	2	3	2	1	1	1	1	1	1	3	4		3		1	1	1	2	1	1											39	34	24	34
Upshur	1	1			1	1	1	2	1	2	2	1	4	2	2	2	5		7		2	1		1			1			1	1		42	32	24	31
Wayne	3	10			4	2			5	5			2	1			2	2			2												80	77		
Webster										1							1	1					2				1						5	10	7	13
Wetzel																																				
Wirt	1	4	1			2			1	1	2	4	3	2	1		1	1	2	1	1			2									16	28	22	21
Wood			4	8			4	2			1	3			3	4			10	4			1	2			1	1							71	80
Wyoming							1				1					1								1			1								19	15
Total	66	127	59	92	62	80	50	75	70	62	65	72	80	86	70	66	110	101	108	80	52	38	34	41	2	12	10	7		2	4	4	1482	1595	1124	12[illegible]7

APPENDIX A.—3.—*Continued.*

Abstract from the Register of Deaths for the Years 1876 *and* 1877, *Showing the Number of Deaths, from the Various Diseases, in Each County.*

COUNTIES.	NAME OF DISEASE OR CAUSE OF DEATH.																																			
	Apoplexy.				Bowels, Inflammation of				Brain, disease of				Cancer.				Cold.				Croup.				Child Birth.		Consumption.				Cholera.			
	1876		1877.		1876.		1877.		1876.		1877.		1876		1877.		1876.		1877.		1876.		1877.		1876	1877	1876.		1877.		1876		1877.	
	M.	F.	M.	F.	M.	F.	M.	F	M.	F	M.	F.	M.	F.	M.	F	M	F.	M.	F.	M	F.	M.	F.	F.	F.	M.	F.	M.	F.	M	F	M	F
Barbour	1					1		1	1	1	1			1				1	1		1				1	1	3	5	4	3	1			
Berkeley	1	1			1	1	2	3	5	3	2	2	1	2			1	3		1	3	5	2	1	1	1	7	7	11	7				
Boone																																		
Braxton					1				2				1									3					2	3						
Brooke		1	1						1	1	2			2		1							1		1		8	2		4				
Cabell																																		
Calhoun																																		
Clay																	1	1			1	3					1							
Doddridge									1					1							3						2	11						
Fayette											1	1														4				3				
Gilmer																																		
Grant														3													1	2	7	3				
Greenbrier		1				1	1	1	1	4			1	2			1				1	1				1	3	7		1				
Hampshire					3	1			1	1			2	3													1	7						
Hancock																					3						5	3						
Hardy				1						2						1	1									1		2	1	2				
Harrison							1									2			1					1					4	13				
Jackson	1	1					1	1	2								1		1	1	3	5	1	1	1	1	5	9	4	1				
Jefferson					1	1			2	4							3	4			4	2			3		9	13						
Kanawha																																		
Lewis					2					1											1	2					5	13			1	1		
Lincoln					1						1		1				3	2		1	5	3	1	1		1		5	2	6				
Logan																																		
Marion					1	1	2	1		1				2		1		1		1	1	2	2	2	1		9	19	1	6				
Marshall													1	1			1				2				1		1	6						
Mason						1					1	2					3	1					3	1	2	5	7	4	4	10				
Mercer						1												1									2							

APPENDIX A.—TABLE 3—*Continued.*

COUNTIES.	NAME OF DISEASE OR CAUSE OF DEATH.																																	
	Apoplexy.				Bowels Inflammation of				Brain, disease of				Cancer.				Cold.				Croup				Child Birth		Consumption.				Cholera.			
	1876		1877.		1876.		1877.		1876		1877.		1876		1877		1876		1877		1876.		1877		1876	1877	1876.		1877.		1876		1877	
	M.	F.	M	F.	M	F.	M.	F	M.	F.	M.	F	M.	F.	M	F	M.	F.	M	F	M.	F	M	F	F	F.	M.	F	M	F.	M	F	M	F
Mineral														1			1	1			1						6	9						
Monongalia						1	1	1	1	1	2				1			2		1	2		1	1	3	2	5	9	3	9				
Monroe									3	1	5	2			1	1						1	1	1	1		3	2	1	4				
Morgan		1							2	1												1		1		2	2	4	3	3				
McDowell																					2			1		1	1							
Nicholas																																		
Ohio	2	4	7	6	2	7	9	13	7	13	11	8	3	7	1	8		1		1	2	1	1		6	23	18	21	20	21				
Pendleton																										1								
Pleasants				1				1								1			1				1	3					2	3				
Pocahontas	1	2							1												3						1	3						
Preston																2				1			1	2		1			4	4				
Putnam							2	1							1								3	2		2			4	8				
Raleigh			2						1			1									3	1		1		1	2	10	1	5				
Randolph																																		
Ritchie			1			1	2		1	1		1			1	2		1	1			1					1	9	5	6				
Roane																	1								2		5	2						
Summers	1							1													1				5	1		5	4	9				
Taylor			1									3			1	1													9	8				
Tucker																																		
Tyler									1							1	4	1		2	3	1		2	1		6	5	4	6		1		
Upshur							1	1	1	2						1					2	1					4	5	2	4	2			
Wayne					1	2			2	1				1							8	1			4		10	13						
Webster																							1	2				1						
Wetzel																																		
Wirt			1	1	2			1		2				1				1			1	2			1		1	4	1	4				
Wood							3	2			2	2				2			1	1			3	2		2			9	16				
Wyoming											1				1								4	2										
Total	7	11	13	9	15	19	25	28	36	40	29	22	10	27	7	24	21	23	6	10	56	36	26	27	36	51	136	219	110	169	4	2		

APPENDIX A—TABLE 3—*Continued.*

COUNTIES.	NAME OF DISEASE OR CAUSE OF DEATH.																															
	Cholera Morbus and Infantum.				Diarrhea				Diphtheria.				Dropsy.				Dysentery.				Epilepsy.				Erysipelas.				Fevers			
	1876		1877.		1876.		1877		1876.		1877		1876.		1877.		1876.		1877		1876.		1877.		1876.		1877.		1876.		1877.	
	M	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F	M.	F.	M.	F.	M	F.	M	F	M.	F.
Barbour					1				1	3	3	5		3	1											1			1	2	3	
Berkeley	5	5	1	5			4	2	4	8	5	2	2	3	1		1						1		2	1	1	1	5	18	4	6
Boone																																
Braxton									6	11				1																		
Brooke	2	2												2		1													4	5		
Cabell																																2
Calhoun																																
Clay						1			6	4																						
Doddridge	1				2				1	1				2				2											1			
Fayette				1							6	6			2	1													8	3		
Gilmer																																
Grant	1										2			1	1															3		1
Greenbrier	1								1	5				1		1					1			1	1	1	1		6	8		
Hampshire	1					1							1	1											2				7	8		
Hancock										2			1	1			2									1			3	2		
Hardy	3	3		1						1	1			1	1	2		2		2									4	2		5
Harrison			1				8	13							1	3															10	9
Jackson					3				9	22	2	1			1						2							1	6	8	5	4
Jefferson	3	4			1	1				3				3												1			9	7		
Kanawha																																
Lewis	1	1							2	1			1	1			1									1			2	5		
Lincoln					1				6	14	3	4	5		1	3									1	2			7		3	7
Logan																																
Marion	5	4			1	1			8	12	1	2	2			1	2	1								1			17	10		
Marshall										1				1															7	5	2	3
Mason		2		3	1	1				3	3				1	1													3	5	5	3
Mercer	1												1																			
Mineral	2				5									1												1			3	3		

APPENDIX A.—TABLE 3—*Continued.*

COUNTIES.	NAME OF DISEASE OR CAUSE OF DEATH.																															
	Cholera Morbus and Infantum.				Diarrhea.				Diphtheria.				Dropsy.				Dysentery.				Epilepsy.				Erysipelas.				Fevers.			
	1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.	
	M	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F	M.	F.	M.	F	M.	F.	M	F.	M.	F.	M.	F.	M.	F.	M.	F.
Monongalia	1	1	1	1			3	4	2	4	1	6	1	1											2			1	3	4	1	5
Monroe										2				2	1	2											1	1	6	6		
Morgan		2	2					2	1		3	6	2	2	2	2													1	1	1	4
McDowell									3	4																						
Nicholas																																
Ohio	7	9	9	9	6	11	6	6	7	13	10	8	3	6	5	8	4	1	1	1		1			2		1	3	47	52	35	58
Pendleton							1				2																					
Pleasants											1	1				1															1	
Pocahontas		1				1							1	2				1											2	1		
Preston											7	9											3	1							4	3
Putnam			1									2			1	4							1								4	2
Raleigh			1					1	14	18	3	3	1	1		2					2								1	3		
Randolph																																
Ritchie	3	3	1						2		2	3		1												1			4	6	3	5
Roane									3	2				1															4	4		
Summers					2	1			2	5				1		1													3	4	1	
Taylor			2	1				1			3	2			1	2			3												2	5
Tucker																																
Tyler	1						5	6	5	8				1				1							1				4	2	3	8
Upshur			2	1	1				3	1							1	2			1					1				3	3	6
Wayne	1	2			2	2			8	7			4	3															8	13		
Webster		1	1						1	5	1	4																	1	3		
Wetzel																																
Wirt		1							1	1	4	2		1	1			1										2	2	2	3	1
Wood			1	5							1	3			2	2				3			6	8				2	3			
Wyoming											7	9																1				
Total	39	41	23	27	25	20	27	35	96	161	71	78	27	44	23	37	11	11	4	6	6	1	11	10	11	12	4	12	182	193	93	137

APPENDIX A.—TABLE 3—*Continued.*

COUNTIES.	NAME OF DISEASE OR CAUSE OF DEATH.																															
	Heart, Disease of				Measles.				Mumps.				Old Age.				Paralysis,				Pneumonia.				Rheumatism.				Scrofula.			
	1876.		1877.		1876		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876		1877.		1876.		1877.		1876.		1877.	
	M.	F.	M.	F.	M.	F.	M.	F.	M	F.	M.	F.	M.	F.	M.	F	M.	F.	M.	F.	M	F.	M.	F.	M.	F.	M.	F.	M.	F.	M	F.
Barbour													1	1	3	2			1		1			1								
Berkeley	2	1	2	3	5	4	4	6					1	4	3		1		2	3	4	7	3	1								
Boone																																
Braxton	2												2	1			1	1			2	2										
Brooke		1	1	1											4	1	3			1	1	1	1	1		1						
Cabell																																
Calhoun																																
Clay																																
Doddridge													2	2																		
Fayette																														1		
Gilmer																				1			1									
Grant			1	1																												
Greenbrier	2	1	1	1										2	1		1						1	1				1				
Hampshire													4	1	3	1	4			1	5	1	1					1				
Hancock		1											5	1			2	1			4	6			1							1
Hardy				1				1					2	1				1												1		
Harrison			1	1			2							4	2							1	1	2								
Jackson	1	1		1											4	2			1					3								
Jefferson													1	1	2	2					1								1		1	
Kanawha													6	8			1	1				1								1	2	
Lewis	1	1																														
Lincoln	2												5	1				2			2	1										
Logan														1	1	1			1													
Marion	2		2	2																											2	
Marshall	2				1	2							3	4		2		3	1	2	2	1				1			1	1		
Mason	1		1											2			2															
Mercer		1											3	1		2	1					2		3						2	1	
Mineral	1	1																			2	2										
Monongalia		1	1	1							1		1	1			2	1			2	2										
Monroe	2	2	1								1		3	6	1	4			2	1	1	2	3	1		2				1	1	
Morgan			1								1		1	3	5				2		5	5	5	3			1	1	1			1
McDowell													1	3		2	1		1		1	1	1									

APPENDIX A.—TABLE 3—*Continued.*

COUNTIES.	NAME OF DISEASE OR CAUSE OF DEATH																															
	Heart, Disease of				Measles.				Mumps.				Old Age.				Paralysis.				Pneumonia.				Rheumatism.				Scrofula.			
	1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876		1877.		1876		1877.		1876		1877.		1876		1877.	
	M.	F.	M.	F.	M	F.	M	F.	M	F.	M	F.	M.	F.	M	F.	M.	F.	M.	F	M	F.	M	F.	M	F	M.	F	M.	F.	M.	F.
Nicholas																																
Ohio	5	9	9	13	9	9	1						6	13	9	10	4	7	7	3	17	23	17	13	3	5	2	3	1			
Pendleton															1					1												
Pleasants															1																	
Pocahontas																					1	2										
Preston			1												2	9			1									3				
Putnam			1				1								3	2			1													
Raleigh																	1				1		1	1						1		1
Randolph																																
Ritchie			2										6				1			1		1	1	1		1			1			
Roane													1																	1		
Summers		3													1	1					2	3									1	1
Taylor			2	1			2								1	1			1				2	2			2	1			1	
Tucker													1	2																		
Tyler	3	4	1										2	1	1	1					1						1				1	
Upshur				1											1	1			3		1					1			1			
Wayne	4													1								3							2			
Webster															2	1						1								1		
Wetzel																																
Wirt			1	1			1								1	1		2	1		2	2								2	1	
Wood															4	2			3	2			4	2				2				
Wyoming																																
Total	30	27	29	28	15	15	11	7			2		57	65	56	40	25	19	28	16	58	70	42	35	4	12	6	12	8	13	11	4

APPENDIX A—TABLE 3.—*Continued*

COUNTIES.	NAME OF DISEASE OR CAUSE OF DEATH.																															
	Sore Throat.				Small Pox.				Spinal Meningitis.				Violence or Accident				Whooping Cough.				Miscellaneous.				Unknown.				Aggregate.			
	1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877		1876		1877		1876		1877		1876.		1877.	
	M.	F.	M.	F.	M	F.	M.	F.	M	F.	M	F.	M	F.	M.	F.	M.	F	M.	F.	M	F.	M.	F.	M.	F.	M.	F.	M	F.	M.	F
Barbour				1					1	1					1					1	1	2	4	1	11	10	13	8	25	33	39	24
Berkeley										1		1	3	1	3			1			5	3	2	3	8	11	26	13	66	85	79	61
Boone																																
Braxton													4	2											6	8			33	37		
Brooke																				1	5	4	3	1	9	7			29	25	13	17
Cabell																																
Calhoun																																
Clay													2												4	3			16	12		
Doddridge													1	4											6	7			27	34		
Fayette			1												2									3			3	2			16	21
Gilmer																																
Grant									1		1		1		3		1			1					7	10	5	6	14	26	23	14
Greenbrier				1							1		2					1	1	2	2	1	2		8	7	2	2	43	42	12	15
Hampshire													4				1				3	3			6	6			44	40		
Hancock										1			1								3	4							20	17		
Hardy													1								1	2	2	1	3	2	5	7	13	21	13	29
Harrison															1	2			1	3			9	5			17	19			61	78
Jackson	1																		2	5	3	1			8	9	12	6	30	39	33	25
Jefferson													4	1											6	1			51	59		
Kanawha																																
Lewis									1	2			2								4	3			7	14			39	49		
Lincoln									3		1	1	3		1						1	1	3		14	5	13	13	53	33	30	40
Logan																																
Marion				1									3	1	2	2					6	4	4	3	12	10	4	5	75	81	22	34
Marshall													2	1			1	1							6	5			26	26		
Mason	1				2	3				1	1		2	2	3	2			1	1		9	1	3	7	4	6	7	31	43	34	40
Mercer													1								3	2			7	4			17	11		
Mineral													5									12			2	4			32	37		
Monongalia										1			1	1	2					1	9	5	5	2	6	12	13	11	38	57	43	52
Monroe	1	2							1	1	1		2		2	1	3	3			10		1	1	7	8	4	7	45	39	33	25
Morgan				2									1				1		1	1	4	4	1		8	1	5	1	25	11	21	26
McDowell																													6	4	1	3
Nicholas																																

APPENDIX A.—TABLE 3—*Continued.*

COUNTIES.	NAME OF DISEASE OR CAUSE OF DEATH.																															
	Sore Throat.				Small Pox.				Spinal Meningitis.				Violence or Accident.				Whooping Cough.				Miscellaneous.				Unknown.				Aggregate.			
	1876.		1877.		1877.		1867.		1876		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.		1876.		1877.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F	M	F.	M.	F.	M.	F.	M	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M	F.	M.	F.
Ohio	...	1	10	10	...	1	...	...	6	5	7	12	15	6	14	8	1	3	1	...	155	117	61	48	18	25	18	23	353	371	281	309
Pendleton	3	..	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	1	1	...	...	...	...		...	...	3	...	...	5	8
Pleasants	...	..	1	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	2	2	...	...	9	14
Pocahontas	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	9	12	...	...
Preston	...	...	...	...	...	...	...	...	...	...	...	2		...	3	1		...	...	1	...	...	4	10	...	...	10	6	...	...	40	55
Putnam	...	...	...	...	...	...	...	...	...		...	...	...	...	4	...			...	1	...	...	3	4	...	...	4	5	...	...	43	34
Raleigh		...	...	...	...	...	...	...	...	...	...	...	...	1	2	...		...	...	...	...	...	...	...	1	6	8	12	27	42	18	28
Randolph	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ritchie	...	...	...		...	...	...	...	...	2	...	...	1	...	...	...		...	...	...	2	2	3	3	9	3	6	5	25	33	28	27
Roane	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	4	...	...	15	21	...	...	39	37	...	...
Summers	...	...	...		...	...	...	...	...	...	...	...		1	...		2	...	...	3	3	...	6	4	9	2	7	9	26	30	20	30
Taylor		...	4	...	...	...	...	...	...	...	...	2		...	5	...	...	...	...	...	...	...	5	4	...	...	11	12	...	...	58	46
Tucker	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tyler	...	...	...	...	...	...	...	...	...	...	...	...	2	...	1	...	...	...	...	...	5	1	...	...	2	6	6	7	39	34	24	34
Upshur	1	...	...	...	...	...	...		1	1	...	...	...	1	1	...	...	...	1	2	7	6	4	4	15	7	6	9	42	32	24	31
Wayne	1	...		...	...	...	...	...	...	1	...		2	1	...	...	2	2	...	...	2	5	...	...	21	16	...	...	80	77	...	...
Webster	...			...	...	...	...	...	...	...	...		1	...	...	...	...	1	...	...	...	...	...	...	3	...	1	2	5	10	7	13
Wetzel		...	...		...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wirt		...	...	...	...		...		1	...	...	1	...	...	1	1		...	...	...	3		3	3	3	4	3	3	16	28	22	21
Wood	...	...	...	...	...	...	1	1	...			...		...	6	1	...	...	2	2	...	...	14	8	...	...	7	9	...		71	80
Wyoming	...	...	...	...			...	...	...	...	...	...			...		...	...		...			...	...	...	...	5	4	...	...	18	16
Totals	8	3	15	16	2	4	1	1	15	17	12	20	66	23	57	19	13	13	11	26	242	195	110	111	260	239	222	219	1459	1577	1131	1250

APPENDIX A—TABLE 4.—*Continued.*

A Statement Showing the Number of Poor Persons Provided for at the Public Charge During the Years 1877 and 1878, in the State of West Virginia, and Showing also the Sex, Color, and Length of time Each was Provided for or Assisted; the Amount Received by the Overseers for Each Year, and from what Sources; the Amount Expended, and Where; the Balance in the Hands of or Under Control of the Overseers, and What Amount will be Required in Addition Thereto to Pay Arrears, and Meet Expenditures for the Ensuing Year; and the Probable Nature of Said Expenditures.

COUNTIES	Number of Days Provided for.				Kept at Work at Place of General Reception						Number Provided for.										Amount Received by Overseers During each Year.			
	At General Reception.		Elsewhere.		No of Days in Workhouse.		Number of Days Tilling Land.		No. of Days Otherwise Employ'd		Males		Females.		White.		Colored		Total.		From Annual levy		From Other Sources	
	1877	1878.	1877.	1878	1877	1878	1877.	1878.	1877	1878.	1877	1878	1877	1878	1877	1878	1877	1878	1877	1878	1877.	1878	1877.	1878.
Barbour	1,800	1,500	1,800	735							6	3	4	4	10	7			10	7	$ 770 00	603 00		
Berkeley	365	365	365	365							40	18	115	21	131	27	24	12	115	39	5,128 40			
Boone																								
Braxton		6,574									9	9	13	11	22	19		1	22	20		1,198 66		
Brooke	1,873	4,045									27		33		58		2		60					
Cabell	6,205	8,500	2,430								15	17	16	13	26	27	5	3	31	30	5,000 00	3,683 10		109 77
Calhoun	1,885										4		6		10				10		1,337 93			
Clay			2,490	1,380							2	8	7	13	9				9	21	187 91	366 42		
Doddridge				2,220								24		31		60				60	2,349 87			
Fayette																								
Gilmer	2,204		730								10		13		23				23		708 55			
Grant				10,000								12		20	26	25	8	7	34	32				
Greenbrier	11.934	14,685			2,817	3,130	1,252	1,875			18	17	24	23	42	40			42	40	2,283 47	1,925 49		
Hampshire	7,720				505		125		195		34		44		67		11		78					
Hancock			2,305								21	25	23	28	44	53			44	53	2,212 50	1,532 55	159 07	344 45
Hardy	3,919	2,045	8,534	9,425							21	20	26	22	42	39	5	3	47	42	1,700 00	1,000 00	224 49	
Harrison		8,669									23	28	9	22	24	44	8	7	32	51				
Jackson	5,481	5,657	744				202	107			47	48	52	67	99	115			99	115	1,523 38	1 657 44	45 50	
Jefferson		14,600										20		19		21		18		39		1,554 79		
Kanawha																								
Lewis																								
Lincoln		2,938									7	6	9	14	16	20			16	20	808 77	690 26	225 00	245 00
Logan																								
Marion																								
Marshall		7,597										18		12		30				30		3,500 00		

APPENDIX A.—TABLE 4.—*Continued.*

COUNTIES.	Number of Days Provided for.				Kept at Work at Place of General Reception.						Number Provided for.										Amount Received by Overseers During each Year.			
	At General Reception.		Elsewhere.		No. of Days in Work-house		Number of Days Tilling Land.		No. of Days Otherwise Employ'd		Males		Females		White		Colored.		Total.		From Annual levy		From Other Sources.	
	1877.	1878.	1877.	1878.	1877.	1878.	1877.	1878.	1877.	1878	1877	1878	1877	1878	1877	1878	1877	1878	1877	1878	1877.	1878.	1877.	1878.
Mason	9,148										16		20		32		4		36		$4,500 00			
Mercer																								
Mineral																								
Monongalia	9,828	10,590	2,110	2,555							21	26	27	29	45	54	3	2	48	56	8,952 24	$4,000 00		518 00
Monroe	7,416	6,337									10	6	25	14	30	18	5	2	35	20				
Morgan																								
McDowell			4,015	4,745							5	5	6	8	11	13			11	13	418 25			309 00
Nicholas																								
Ohio								480		21,412		78		47						125				
Pendleton				14,600							8	14	28	27	36	43			36	43		2,121 64		
Pleasants			1,095	1,095							11	12	10	12	21	24			21	24	700 00	400 00	258 59	379 80
Pocahontas																								
Preston	6,995	12,170									17	19	25	20	41	40	1	1	42	41	1,830 01	1,909 33		
Putnam		3,657		1,085								10		16		26				26		2,650 16		12 50
Raleigh																								
Randolph																								
Ritchie	1,680		730								2		6		8				8					
Roane											15		25		40				40		905 00			
Summers	6,844										5		19		23		1		24		1,166 38			
Taylor											7		2		7		2		9					
Tucker											5		6		11				11			614 72		
Tyler	2,660	4,168	1,684								11	5	13	10	24	15			24	15	3,000 00	1,868 35	5 50	4 50
Upshur	6,343	2,750		3,820							30	19	34	20	62	36	2	3	64	39				
Wayne											5		8		13				13		2,000 00			
Webster	510	365									2	1	1		3	1			3	1	112 00	196 50		
Wetzel	2,517		952								24		26						50		2,374 97			
Wirt		3,452	97								8	6	13	13	20	19	1		21	19		400 00		9 12
Wood	8,430										27	31	21	23	41	49	7	5	48	54		6,000 00		649 40
Wyoming																								

APPENDIX A.—TABLE 4.—*Continued.*

COUNTIES.	Amount expended by overseers during each year.				Balance in Hands of Overseers.		Amount required in addition to said balance to pay arrears and meet expenditures for ensuing year.		Nature of Probable Expenditures.			
	At Gen'l Reception.		Elsewhere.						At Gen'l Reception.		Elsewhere.	
	1877.	1878.	1877.	1878	1877.	1878.	1877.	1878.	1877.	1878.	1877.	1878.
Barbour	$ 700 00	$ 533 10	$ 70 00	$ 70 00			$ 603 00	$ 397 50	$ 533 00	$ 325 00	$ 70 00	$ 72 50
Berkeley	1,970 87	1,736 18	3,148 53	3,023 28								
Boone												
Braxton		1,235 36									687 09	
Brooke	1,141 14	1,340 70	1,169 45	4,088 91			2,000 00		1,000 00	1,000 00	1,000 00	1,500 00
Cabell	1,537 80	1,465 15	1,661 40	1,756 08	$1,800 80	$571 64	3,500 00	2,928 36	2,000 00	2,000 00	1,500 00	1,500 00
Calhoun	1,033.83⅓		121 43⅔		182 66		793 90		156 56		220 00	
Clay			200 50	330 10		36 32	394 91	275 00			394 91	218 00
Doddridge				2,349 87								
Fayette												
Gilmer	375 00		333 55				1,406 91		1,005 00		401 91	
Grant			2,667 54	2,936 24								
Greenbrier	1,899 00	1,061 25	384 47	864 24		210 40	372 00	200 00		200 00	60 00	
Hampshire	274 51		756 62		44 37		335 00		200 00		135 00	
Hancock			2,037 12	1,866 11	334 45	10 89	1,532 55				1,867 00	1,720 36
Hardy	359 28	600 00	1,200 00	1,289 88	825 75		1,600 00	1,900 00	600 00	600 00	1,500 00	1,700 00
Harrison	1,852 45	2,283 94	2,287 20	4,115 49								
Jackson	606 91	835 28	1,096 53	1,324 85			1,700 00	2,000 00	600 00	850 00	1,100 00	1,150 00
Jefferson		1,514 79		498 11								
Kanawha												
Lewis												
Lincoln	1,033 77	413 01		522 25			1,000 00	1,000 00				
Logan												
Marion												
Marshall		800 00		2,700 00						1,000 00		2,500 00
Mason			4,500 00				5'079 63		500 00			
Mercer												
Mineral												
Monongalia	3,107 72	3,025 42	433 88	1,106 12		386 46	4,000 00	3,800 00				
Monroe	2,700 00		800 00				3,000 00	2,400 00	2,343 75	2,400 00		
Morgan												
McDowell			418 25	309 00			309 00	265 00			309 00	265 00
Nicholas												
Ohio												

APPENDIX A —TABLE 4.—*Continued.*

COUNTIES.	Amount expended by overseers during each year				Balance in Hands of Overseers		Amount required in addition to said balance to pay arrears and meet expenditures for ensuing year		Nature of Probable Expenditures.			
	At Gen'l Reception		Elsewhere.						At Gen'l Reception		Elsewhere.	
	1877.	1878.	1877.	1878.	1877.	1878.	1877.	1878.	1877.	1878.	1877	1878.
Pendleton			1,594 40	1,752 59			461 19	369 05				
Pleasants			579 69	736 16	378 90	43 64	400 00	700 00			778 90	700 00
Pocahontas												
Preston	1,830 01	1,909 33	2,882 24	3,133 76	2,169 99		3,000 00	6,000 00	2,200 00	3,000 00	2,000 00	3,000 00
Putnam		847 82		1,475 16		327 18		1,930 22		877 18		1,320 22
Raleigh												
Randolph												
Ritchie	927 29		310 05				1,200 00					
Roane	75 65		829 54				800 00					
Summers	1,000 00		166 38				1,200 00		950 00		250 00	
Taylor			2,975 41½									
Tucker			292 67	614 72								
Tyler	910 15	982 97	985 69	545 75		344 13	1,600 00	1,600 00	1,250 00	1,250 00	350 00	350 00
Upshur		1,800 00	2,521 21	79 57			2,200 00	2,050 00		1,800 00		250 00
Wayne	1,867 36		91 25		41 39		1,200 00					
Webster												
Wetzel	1,811 32		563 65				2,312 77		1,770 54		542 23	
Wirt	1,357 25	552 85	942 00	565 10			400 00	1,108 83	350 00	450 00	50 00	50 00
Wood	2,137 24	,285 88	3,149 86	3,508 27	712 90	205 85		4,000 00				
Wyoming												

APPENDIX B.

TABLE

Showing the several subjects of taxation, and the amount of taxes assessed thereon for the years 1877 and 1878, by Counties

APPENDIX B.—TABLE 1.

Table Showing the Several Subjects of Taxation and the Amount of Taxes Assessed Thereon for the Years 1877 and 1878, by Counties.

Counties.	No. of Horses, Mules, Asses and Jennets.				No. of Cattle.				No. of Sheep.				No. of Hogs.				Number of carriages, vehicles, &c., not included in stock of merchants, &c., and as farm'g utensils.				Number of watches and clocks not included in stock of merchants, &c.				No pianofortes & melodeons not included in stock of merchants, &c			
	1877.	1878.	Increase.	Decrease.	1877.	1878.	Increase.	Decrease.	1877.	1878.	Increase.	Decrease.	1877.	1878.	Increase.	Decrease.	1877.	1878	Increase.	Decrease.	1877.	1878.	Increase.	Decrease.	1877	1878	Increase.	Decrease.
Barbour	3,241	3,069	.....	172	10,097	11,281	1,184	.....	5,064	5,771	772	.....	984	1,013	29	.....	464	471	7	.....	1,240	1,218	.....	22	21	23	2	...
Berkeley	4,057	3,988	....	69	5,017	5,134	117	.....	10,097	10,797	694	.....	2,071	1,951	..	120	1,766	1,729	.....	37	1,546	1,331	.....	215	151	154	3	...
Boone	801	.....	.....	....	3,356	.....	.....	...	3,741	.....	.....	.....	1,371	.....	.....	.....	170	.....	...	.....	394	.....	.....	.....	8	.....	.....	...
Braxton	2,140	2,175	35	.....	4,873	5,074	201	.....	6,325	6,940	615	.....	1,588	1,672	84	.....	208	218	10	...	714	736	22	.....	7	11	4	..
Brooke	1,307	1,220	.....	87	1,831	1,864	33	.....	28,987	28,287	.....	700	277	279	2	.....	739	670	....	69	1,080	909	.....	171	127	129	2	...
Cabell	1,845	1,901	56	.....	3,477	3,147	.....	330	2,595	2,764	169	.....	1,235	1,131	.....	104	617	651	34	..	1,249	1,220	.	29	76	79	3	..
Calhoun	859	1,013	154	.....	1,831	1,842	11	.....	2,553	3,013	460	.....	304	460	156	.....	120	163	43	....	165	357	192	.....	2	2	.	...
Clay	507	530	23	.....	1,380	1,308	.....	72	2,473	2,870	407	.....	970	1,112	142	.....	16	15	...	1	98	177	79	.....	.....	...	.	...
Doddridge	2,066	2,167	101	.....	4,473	5,305	832	.....	3,683	4,343	660	.....	680	664	.....	16	71	84	13	.	1,088	1,124	36	....	15	20	5	.
Fayette	1,515	1,665	150	.....	3,753	3,934	190	.....	5,630	5,835	205	.....	1,545	1,233	.....	312	27	15	..	12	661	790	129	.....	7	10	3	..
Gilmer	1,584	1,608	24	.....	3,271	3,104	.....	167	3,268	3,509	241	.....	432	493	61	.....	269	277	8	...	618	634	16	.....	10	14	4	.
Grant	1,739	1,718	.....	21	5,088	5,497	409	.....	6,288	7,418	1,130	.....	1,492	1,355	.....	137	429	440	11	..	634	659	25	.....	15	10	..	5
Greenbrier	3,651	3,596	.....	45	11,024	10,774	.....	250	13,216	13,807	591	.....	1,320	1,259	.....	61	309	296	.....	13	1,709	1,779	70	.....	77	78	1	.
Hampshire	1,731	2,924	1193	.....	5,596	5,598	2	.....	7,256	7,100	.....	156	931	806	.....	125	293	311	18	...	762	1,032	270	.....	34	32	..	2
Hancock	1,151	1,100	.....	51	1,671	1,791	120	.....	16,728	17,371	643	.....	157	205	48	.....	666	648	..	18	965	923	.....	42	111	104	..	7
Hardy	1,897	1,991	94	.....	6,103	5,769	.....	343	5,487	6,081	594	.....	1,063	1,152	89	.....	222	230	8	...	892	930	38	.....	35	31	.	4
Harrison	5,344	5,295	.....	49	16,147	18,839	2,792	.....	13,514	15,780	2,266	.....	1,138	813	..	325	1,384	1,517	133	..	794	787	.....	7	149	174	25	...
Jackson	3,329	3,362	33	.....	5,516	5,553	37	.....	5,812	6,486	674	.....	1 555	1,262	..	293	923	814	.....	109	1,251	1,190	.....	61	37	40	3	.
Jefferson	4 188	4,005	.	183	4,951	4,587	.....	374	11,018	11,157	139	.....	9,666	3,179	.....	6487	950	966	16	...	1,640	1,504	...	136	194	202	8	.
Kanawha	3,613	3,282	..	331	6,785	6,467	.....	318	6,397	6,264	.....	133	2,892	2,151	....	741	1,075	949	..	126	2,418	2,040	....	378	172	181	9	.
Lewis	3,167	3,109	.....	58	10,028	11,750	1,722	.....	6,749	7,521	772	.....	93	713	..	80	366	355	....	11	685	704	19	.....	45	48	3	...
Lincoln	1,315	1,384	69	.....	3,719	3,071	.....	648	3,859	3,687	.....	172	2,250	1,750	.....	500	256	256	.....	.	403	475	72	.....	2	2	.....	...
Logan	1,062	994	...	68	3,065	4,028	963	..	3,844	4,602	758	.....	976	2,966	1990	.....	30	55	25	.	176	176	.....	.....	1	1	..	
Marion	4,217	4,018	.....	199	8,292	9,341	1,049	..	10,067	11,327	1,260	.....	1,891	2,356	465	.....	1,234	1,230	.....	4	2,329	2,348	19	.....	126	101	.	25
Marshall	3,950	3,951	.....	.....	5,795	6,112	317	.....	15,585	25,317	9,732	.....	1,309	778	.....	531	1,347	1,311	.....	36	1,800	1,363	.....	437	139	141	2	...
Mason	3,980	4,023	43	.....	6,703	6,705	2	.....	5,526	6,309	783	.....	1,661	1,441	.....	220	1,391	1,468	77	..	1,219	1,062	.....	157	132	199	67	.
Mercer	1,483	.....	.....	.....	3,523	.....	.....	.....	5,207	.....	.....	.....	996	.....	...	.....	254	.....	.....		349	.....	.....	.....	5	.....		..
Mineral	1,680	1,577	.....	103	3,027	3,486	459	.....	4,574	5,131	557	.....	701	515	....	186	475	380	.....	95	825	752	.....	73	82	91	9	...
Monongalia	4,909	4,643	.....	266	10,081	10,951	870	.....	10,513	12,035	1,522	.....	2,090	1,990	.....	100	374	8,440	66	.....	1,252	1,216	.....	36	107	110	3	..
Monroe	2,922	2,936	14	.....	8,686	9,204	518	.....	7,070	8,272	1,202	.....	668	551	.....	117	432	669	236	.....	1,105	1,043	.....	62	41	52	11	.

APPENDIX A—TABLE 4.—*Continued.*

Counties.	No. of Horses, Mules, Asses and Jennets.				No. of Cattle.				No. of Sheep.				No of Hogs				Number of carriages, vehicles, &c., not included in stock of merchants, &c., and as farm'g utensils				Number of watches and clocks not included in stock of merchants, &c.				No pianofortes & melodeons not included in stock of merchants, &c			
	1877.	1878.	Increase.	Decrease.	1877.	1878.	Increase.	Decrease.	1877.	1878.	Increase.	Decrease.	1877	1878	Increase	Decrease	1877	1778.	Increase.	Decrease	1877	1878	Increase.	Decrease.	1877	1878	Increase	Decrease.
Morgan	1,149	1,224	75	.....	2,000	2,001	1	.	1,364	1,457	93	...	493	414		79	519	536	17	.	802	554	.	248	15	13	..	2
McDowell.	334	351	17	.....	1,372	1,247	. .	135	2,011	2,079	68	.	668	785	117	....	12	9		3	21	25	4	.	..	.....	.	..
Nicholas.	1,535	1,587	52	...	5,014	5 759	745	....	6,964	7,542	578	...	1,996	2,163	167	...	263	286	23		650	658	8	.....	4	3	.....	1
Ohio.....	1,666	2,653	. .	13	2,333	3,121	288	....	27,495	27,654	159	.	302	301	. ...	1	1,641	1,634			2,277	2,275	....	2	658	667	9	...
Pendleton	2,547	....	.		7,057	. ..	... .		10,128	.....		..	2,101	. . .	.....	... ...	398	..	.	.	761			. ..	9	..	.	.
Pleasants.	1,094	1,159	65	.. ..	2,136	2,178	42		1,219	1,400	151	... . .	405	346	. ....	59	324	352	28		725	790	65	.	26	30	4	..
Pocahontas.	1,665	1,662		3	5,170	5,805	635		7,589	7,711	122	.... .	666	676	10 . .		307	322	15	.	480	561	81	.	14	16	2	.
Preston	4.245	4,109	. .	136	8,561	9,128	567	..	10,429	12,094	1,665	... . . .	1,133	1,022	.....	111	829	1,006	187	.	2,506	1,331	.	1175	90	89	..	1
Putnam	2,046	2,105	59	.	3,510	3,422	..	88	3,227	3,476	249	.....	1,242	1,081	. .	161	562	570	8		481	520	39	.	29	38	9	..
Raleigh.	1,161	1,212	58	.... .	3,707	3,822	115	..	6,171	6,886	715	. .. .	1,920	1,931	11		176	193	17		370	408	38		2	2		.
Randolph.	1,867	1,868	1	.. .	6,347	6,785	438		7,525	7,759	234	. . ..	1,057	1,227	170	. .	286	317	31		702	700		2	3	5	2	
Ritchie....	2,531	2,579	48	. . . .	5,510	6,284	774	. . ...	5,684	6,799	1,115	. .... .	977	789		188	658	682	24	. .	1,399	1,552	153		25	37	9	
Roane	2,499	2,459	. . ..	40	5,459	5,566	107	.....	7,673	8,641	968	.. ..	1,871	1,214		657	440	424	... .	16	711	685	.	26	3	10	7	.
Summers ...	1,473	1,506	33	.	3,833	3,655	. .. ..	178	3,597	4,111	514	....	806	743	. . .	63	271	264	. .	7	591	667	76	....	12	11		1
Taylor..	2,235	2,040	. . ..	195	5,694	6,722	1,028	. .	3,169	3,205	36	. . .	825	760	..	65	660	683	23		1,886	1,587	... .	299	143	157	14	.
Tucker..	538	.. . .	. .. .	.. . .	1,354	... .	. . ..		1,812	.... .	.	. .....	239	.....	.	...	15	.	.	....	38	...	. .	. .	..	.	. .	.
Tyler.	2,514	2,577	63	. ...	4,886	5,434	548		5,515	5,960	445	. ... .	1,114	789	... ...	325	717	727	10		1,241	999	..	242	28	32	4	.
Upshur	2,610	2,512	. .	98	8,191	9,135	944	. ...	5,066	5,728	662	.... .	901	824	.... .	77	453	484	31	.	1 040	1,574	534	. ...	47	60	13	...
Wayne	2,518	2,549	31	....	5,624	5,721	97	.....	5,622	5,780	158	. ... .	3,224	2,625	.....	599	419	444	25	.	686	597	.	89	7	7		..
Webster ..	550	580	30	....	1,789	1,722	. .. ...	67	2,281	2,641	360	.....	1,185	1,200	15	... .	31	41	10	. ..	192	212	20	....	...	.		.
Wetzel . .	2,729	....	..	. . .	4,595	.....	. .. ..	.... .	6,603	.....	... . .	.. . .	1,227	. .....	...	... .	549	. . ..	.....	.	1,176	.....	.	.....	28	.. .	..	. .
Wirt..... ..	1,240	1,306	66	...	2,267	2,564	297	.... .	2,667	3,083	416	... . .	536	509	....	27	344	376	32	.. .	663	726	63	.. .	22	20	..	2
Wood	3,680	.....	. ...	. ...	5,730	....	.. . . .	.... .	3,851	....	... ..	.. ... .	1,243	...	. .	.....	1,821	. . ...	.. .	. ...	1,489	. ...	.	.	247			
Wyoming.	551	590	89	.. .	2,428	2,589	161	.....	3,363	3,632	299	.....	1,326	1,833	507	. ..	62	69	7	....	79	102	23	..	.....	. .	.	
Total .	121,227	109,871	2619	2186	274,227	264,276	18,715	2970	419,151	377,427	35,853	1,161	72,463	56,482	4063	1,2867	28,634	27,047	2184	564	51,027	45,002	2091	3909	3343	3264	240	50

NOTE.—The Assessor's Books for the counties of Boone, Mercer, Pendleton, Tucker, Wetzel and Wood were not received at this office in time for this report.

APPENDIX B.—*Continued.*

APPENDIX B.—TABLE 1.

Table Showing the Several C...

COUNTIES	Value of Horses, Mules, Asses and Jennets.				Value of Cattle.				Value of Sheep.				Value of Hogs.			
	1877.	1878	Increase.	Decrease.	1877	1878.	Increase.	Decrease	1877.	1878.	Increase	Decrease.	1877	1878.	Increase.	Decre
Barbour	$ 122,157 00	$ 109,456 00		$ 12,701 00	$164,027 00	$183,793 00	$19,766 00		$ 7,599 00	$ 7,068 00		$ 531 09	$ 3,075 00	$ 2,822 00		$ 2
Berkeley	115,056 90	168,340 00	$53,283 10		53,870 17	84,230 00	30,359 83		28,330 00	30,057 00	$ 1,727 00		13,473 00	9,225 00		4,2
Boone	39,891 00				47,056 00				5,128 00				5,217 00			
Braxton	97,744 00	96,075 00		1,669 00	70,861 00	72,142 00	1,281 00		9,565 00	10,668 00	1,103 00		3,799 00	3,357 00		4
Brooke	57,191 00	51,430 00		5,761 00	40,295 00	33,785 00		$ 6,510 00	64,712 00	58,366 00		6,346 00	2,365 00	1,382 00		9
Cabell	75,524 00	75,595 00	68 00		52,240 00	46,290 00		5,950 00	2,627 00	3,790 00	1,163 00		6,153 00	3,524 00		2,6
Calhoun	32,305 00	40,346 00	8,041 00		24,541 00	28,022 00	3,478 00		3,621 00	4,517 00	896 00		1,131 00	1,129 00		
Clay	29,680 00	19,163 00		1,517 00	15,815 00	14,647 00		1,168 00	3,735 00	4,290 00	555 00		2,679 00	1,152 00		1,5
Doddridge	81,703 00	80,720 00		983 00	76,066 00	89,312 00	12,346 00		7,240 00	8,370 00	1,130 00		3,172 00	2,371 00		8
Fayette	58,200 00	63,300 00	5,100 00		46,380 00	46,725 00	345 00		5,750 00	5,995 00	245 00		4,435 00	2,935 00		1,5
Gilmer	67,592 00	65,116 00		2,476 00	54,199 00	54,039 00		160 00	4,126 00	5,370 00	1,244 00		2,040 00	1,399 00		6
Grant	81,566 00	76,569 00		4,997 00	109,007 00	114,761 00	5,754 00		12,844 00	14,832 00	1,988 00		8,619 00	4,234 00		4,3
Greenbrier	191,575 00	178,373 00		13,202 00	217,385 00	217,617 00	232 00		27,435 00	28,049 00	614 00		6,250 00	4,807 00		1,4
Hampshire	153,910 00	144,520 00		9,410 00	102,180 00	96,577 00		5,603 00	17,656 00	16,193 00		1,463 00	5,942 00	3,880 00		2,0
Hancock	64,535 00	59,445 00		5,090 00	35,805 00	37,527 00	1,722 00		33,357 00	33,474 00	117 00		1,125 00	1,104 00		
Hardy	97,151 00	93,602 00		3,549 00	147,308 00	127,139 00		20,169 00	13,221 00	11,872 00		1,349 00	7,358 00	4,707 00		2,6
Harrison	252,140 00	241,670 00		10,470 00	348,893 00	411,103 00	62,210 00		36,016 00	40,221 00	4,205 00		7,536 00	4,996 00		2,5
Jackson	132,768 00	122,069 00		10,694 00	68,888 00	65,045 00		3,843 00	6,592 00	7,231 00	639 00		6,644 00	3,118 00		3,5
Jefferson	227,060 00	205,186 00		21,874 00	91,526 00	85,878 00		5,648 00	44,251 00	37,081 00		7,170 00	40,782 00	15,146 00		25,6
Kanawha	153,192 00	135,874 00		17,318 00	95,454 00	90,801 00		4,653 00	8,242 00	7,895 00		347 00	13,449 00	7,226 00		6,2
Lewis	140,285 00	133,190 00		7,095 00	179,828 00	207,872 00	28,044 00		15,552 00	16,290 00	732 00		3,183 00	2,558 00		6
Lincoln	61,552 00	62,928 00	1,376 00		54,6[illegible]9 00	44,888 00		9,771 00	4,097 00	3,738 00		359 00	10,776 00	4,369 00		6,4
Logan	48,165 00	45,262 00		2,903 00	50,097 00	45,000 00		5,097 00	5,492 00	5,382 00	3,865 00	110 00	6,669 00	4,790 00		1,8
Marion	194,760 00	183,985 00		10,775 00	153,425 00	176,440 00	23,015 00		22,235 00	26,100 00			9,684 00	8,250 00		1,4
Marshall	148,994 00	137,775 00		11,219 00	82,049 00	86,388 00	4,339 00		37,564 00	35,562 00	66 00	2,002 00	7,454 00	3,612 00		3,8
Mason	179,871 00	173,527 00		6,344 00	124,368 00	118,459 00		5,909 00	9,340 00	9,406 00			10,088 00	5,807 00		4,2
Mercer	61,545 00				37,925 00				6,660 00				3,300 00			
Mineral	78,045 00	66,353 00		11,692 00	65,830 00	77,222 00	11,392 00		10,690 00	10,648 00	5,117 00	42 00	3,990 00	2,308 00		1,6
Monongalia	210,673 00	197,409 00		13,264 00	176,406 00	197,122 00	20,716 00		22,639 00	27,756 00	2,037 00		9,827 00	6,486 00		3,3
Monroe	126,200 00	119,965 00		6,235 00	136,644 00	142,365 00	5,721 00		9,718 00	11,755 00	51 00		3,270 00	2,285 00		9
Morgan	60,451 00	59,108 00		1,343 00	25,804 00	25,411 00		393 00	2,918 00	2,969 00			2,723 00	1,694 00		1,0
McDowell	14,907 00	14,885 00		22 00	12,942 00	12,239 00		703 00	3,066 00	2,673 00	180 00	393 00	1,851 00	1,465 00		3
Nicholas	55,397 00	49,485 00		5,912 00	55,422 00	58,026 00	2,604 00		9,334 00	9,514 00	1,005 00		3,793 00	2,522 00		1,2
Ohio	125,744 00	124,705 00		11,039 00	56,535 00	60,625 00	4,090 00		54,990 00	55,995 00			3,010 00	1,580 00		1,4
Pendleton	112,523 00				117,000 00				18,116 00		186 00		6,359 00			
Pleasants	60,841 00	58,955 00		1,886 00	45,689 00	46,599 00	1,910 00		2,787 00	2,973 00	5 00		2,897 00	1,420 00		1,4
Pocahontas	70,355 00	66,385 00		3,970 00	85,233 00	94,680 00	9,447 00		11,474 00	11,479 00	3,803 00		1,610 00	1,429 00		
Preston	170,702 00	156,870 00		13,832 00	131,872 00	137,584 00	5,712 00		20,157 00	23,960 00	151 00		5,176 00	4,344 00		1,1
Putnam	82,940 00	80,908 00		2,032 00	42,241 00	42,357 00	116 00		3,627 00	3,778 00	986 60		5,592 00	2,880 00		2,7
Raleigh	55,320 00	55,340 00	20 00		45,501 00	46,358 00	857 00		8,534 00	9,520 00	115 00		5,200 00	3,378 00		1,8
Randolph	50,554 00	42,917 00		7,637 00	66,404 00	70,096 00	3,692 00		7,645 00	7,760 00	1,763 00		1,932 00	1,759 00		
Ritchie	113,142 00	103,698 00		9,444 00	91,031 00	102,611 00	11,573 00		9,639 00	11,402 00			4,585 00	2,636 00		1,9
Roane	100,208 00	85,397 00		14,811 00	68,078 00	66,688 00		1,390 00	9,776 00	7,654 00	514 00	2,122 00	7,271 00	2,979 00		4,2
Summers	59,913 00	55,429 00		4,484 00	44,299 00	42,562 00		1,737 00	3,597 00	4,111 00	195 00		2,680 00	1,739 00		9
Taylor	101,410 00	94,445 00		9,965 00	120,470 00	148,765 00	28,295 00		6,995 00	7,190 00			4,335 00	3,205 00		1,1
Tucker	20,960 00				18,747 00				2,306 00		1,692 00		741 00			
Tyler	110,260 00	103,795 00		6,465 00	68,996 00	75,235 00	6,239 00		8,428 00	10,120 00	1,307 00		5,741 00	3,455 00		2,2
Upshur	93,995 00	87,039 00		6,956 00	131,196 00	152,041 00	20,845 00		8,462 00	9,769 00	19 00		2,136 00	1,698 00		4
Wayne	129,187 00	125,023 00		4,164 00	94,754 00	92,887 00		1,867 00	6,569 00	6,588 00	116 00		15,804 00	8,559 00		7,2
Webster	21,019 00	20,223 00		796 00	20,728 00	19,256 00		1,472 00	2,551 00	2,667 00			1,819 00	1,738 00		
Wetzel	85,162 00				58,727 00				8,416 00		855 00		5,514 00			
Wirt	52,816 00	52,048 00		768 00	35,895 00	36,516 00	621 00		2,934 00	3,789 00			2,576 00	1,644 00		9
Wood	172,960 00				105,480 00				6,205 00		259 00		7,950 00			
Wyoming	25,345 00	24,661 00		684 00	26,538 00	26,704 00	166 00		5,176 00	5,435 00			3,627 00	2,617 00		1,0
Total	$5,331,436 90	$4,608,836 00	$67,888 00	$297,448 00	$4,492,519 00	$4,352,429 00	$326,887 83	$83,043 00	$709,745 00	$681,325 00	$40,645 00	$22,234 00	$318,630 00	$117,720 00		$147,8

NOTE.—The Assessors' books for the counties of Brooke, Mercer, Pendleton, Tucker, Wetzel and Wood, received too late for this report.

Hogs.		Value of Carriages, Vehicles, &c., not Included in Stock Merchants, &c., or Farming Utensils.				Value of Watches and Clocks, not Included in Stock of Merchants or Manufacturers			
Increase.	Decrease	1877.	1878.	Increase	Decrease.	1877.	1878	Increase.	Decrease
.....	$ 253 00	$ 12,155 00	$ 11,311 00	.....	$ 844 00	$ 4,884 00	$ 4,476 00	.....	$ 408 00
.....	4,248 00	30,391 48	34,681 00	$ 4,289 52	.....	15,226 57	12,738 00	7,511 43	.....
.....	.....	4,504 00	.....	.....	.....	2,177 00	.....	.....	.....
.....	442 00	6,798 00	6,960 00	162 00	.....	4,177 00	4,037 00	.....	90 00
.....	923 00	23,936 00	20,655 00	.....	3,281 00	8,288 00	6,934 00	.....	1,354 00
.....	2,629 00	16,457 00	16,915 00	458 00	.....	13,288 00	12,763 00	.....	525 00
.....	2 00	3,073 00	4,204 00	1,131 00	.....	850 00	1,269 00	414 00	.....
.....	1,527 00	302 00	192 00	.....	110 00	394 00	454 00	60 00	.....
.....	801 00	2,585 00	2,994 00	409 00	.....	5,342 00	5,459 00	117 00	.....
.....	1,500 00	685 00	485 00	.....	200 00	4,980 00	6,020 00	1,040 00	.....
.....	641 00	8,047 00	8,607 00	560 00	.....	2,837 00	2,897 00	69 00	.....
.....	4,385 00	18,260 00	17,025 00	.....	2,945 00	4,391 00	4,145 00	.....	246 00
.....	1,443 00	15,330 00	12,385 00	.....	1,2 5 00	15,859 00	14,980 00	.....	879 00
.....	2,062 00	12,070 00	13,002 04	332 00	.....	6,948 00	7,928 00	.....	26,820 00
.....	21 00	20,804 00	19,477 00	.....	1 327 00	6,424 00	6,061 00	.....	363 00
.....	2,651 00	14,949 00	13,440 00	.....	1,509 00	3,692 00	7,456 00	3,764 00	.....
.....	2,540 00	56,355 00	58,320 00	1,965 00	.....	15,910 00	15,154 00	.....	756 00
.....	3,526 00	22,596 00	20 529 00	.....	2,067 00	5,143 00	4,548 00	.....	595 00
.....	25,636 00	41,532 00	40,216 00	.....	1,316 00	22,891 00	21,212 00	.....	1,679 00
.....	6,223 00	34,127 00	29,721 00	.....	4,406 00	28,254 00	22,474 00	.....	5,780 00
.....	625 06	12,712 00	12,262 00	.....	450 00	6,930 00	6,264 00	.....	666 00
.....	6,407 00	6,249 00	7,093 00	844 00	.....	2,198 00	2,120 00	.....	78 00
.....	1,879 00	893 00	1,408 00	515 00	.....	1,000 00	941 00	.....	59 00
.....	1,434 00	45,965 00	42,390 00	.....	3,575 00	17,299 00	16,226 00	.....	1,073 00
.....	3,822 00	34,571 00	32,247 00	.....	.....	7,933 00	7,659 00	.....	274 00
.....	4,281 00	44,947 00	44,620 00	.....	327 00	14,772 00	13,834 00	.....	948 00
.....	.....	6,430 00	.....	.....	.....	2,170 00	.....	.....	.....
.....	1,682 00	15,600 00	13,660 00	.....	1,940 00	14,185 00	12,171 00	.....	12,714 00
.....	3,341 00	19,007 00	19,045 00	38 00	.....	8,045 00	8,554 00	509 00	.....
.....	985 00	14,615 00	21,560 00	6,945 00	.....	8,697 00	8,300 00	.....	397 00
.....	1,029 00	15,222 00	14,874 00	.....	348 00	5,284 00	4,277 00	.....	1,007 00
.....	389 00	305 00	230 00	.....	75 00	113 00	181 00	68 00	.....
.....	1,271 00	6,575 00	5,721 00	.....	854 00	2,223 00	1,947 00	.....	276 00
.....	1,430 00	75,100 00	71,055 00	.....	4,045 00	11,070 00	50,775 00	39,705 00	.....
.....	.....	13,950 00	.....	.....	.....	13,642 00	.....	.....	.....
.....	1,477 00	10,081 00	10,364 00	283 00	.....	3,991 00	4,179 00	188 0	.....
.....	181 00	9,084 00	8,701 00	.....	383 00	2,399 00	2,529 00	130 0	.....
.....	1,132 00	24,211 00	28,498 00	4,287 00	.....	13,671 00	10,457 00	.....	3,214 00
.....	2,712 00	14,928 00	14,348 00	.....	580 00	3,906 00	3,342 00	.....	564 00
.....	1,822 00	5,677 00	5,883 00	216 00	.....	2,144 00	2,132 00	.....	12 00
.....	173 00	5,400 00	5,167 00	.....	233 00	2,564 00	2,305 00	.....	259 00
.....	1,919 00	18,844 00	18,348 00	.....	.....	8,357 00	8,250 00	.....	107 00
.....	4,292 00	9,987 00	8,784 00	.....	1,203 00	2,973 00	2,303 00	.....	670 00
.....	941 00	6,157 00	5,403 00	610 00	754 00	3,396 00	3,311 00	.....	85 00
.....	1,130 00	22,090 00	22,730 00	.....	.....	21,300 00	19,375 00	.....	1,925 00
.....	.....	550 00	.....	.....	.....	516 00	.....	.....	.....
.....	2,286 00	20,645 00	19,270 00	.....	1,375 00	6,372 00	6,170 00	.....	202 00
.....	438 00	12,147 00	13,051 00	904 00	.....	4,770 00	4,741 00	.....	29 00
.....	7,245 00	11,939 00	12,471 00	532 00	.....	4,763 00	4,701 00	.....	62 00
.....	81 00	834 00	1,038 00	204 00	.....	688 00	776 00	88 00	.....
.....	.....	11,441 00	.....	.....	.....	4,129 00	.....	.....	.....
.....	932 00	9,263 00	8,949 00	.....	314 00	3,743 00	3,536 00	.....	207 00
.....	.....	47,910 00	.....	.....	.....	28,925 00	.....	.....	.....
.....	1,010 00	1,741 00	1,756 00	12 00	.....	382 00	490 00	108 00	.....
	$147,829 00	$900,619 48	$801,945 00	$23,726 52	$44,534 00	$419,300 57	$362,181 00	$53,762 43	$64,323 00

COUNTIES	Value of Piano-fortes and Melodions not Included in Stocks of Merchants and Manufacturers.				Value of Farming a and Im	
	1877.	1878.	Increase.	Decrease.	1877.	1878
Barbour	$ 1,165 00	$ 1,305 00	$ 140 00	.....	$ 8,220 00	$ 12,88
Berkeley	14,940 00	16,890 00	10,577 00	.....	43,738 00	45,83
Boone	344 00	.....	.....	.....	9,614 00	.....
Braxton	1,260 00	1,090 00	.....	170 00	21,963 00	20,14
Brooke	12,710 00	10,975 00	.....	1,735 00	14,165 00	13,93
Cabell	8,147 00	8,885 00	738 00	.....	9,437 00	7,86
Calhoun	175 00	185 00	10 00	.....	4,805 00	6,93
Clay	.....	.....	.....	.....	2,000 00	2,10
Doddridge	1,840 00	2,295 00	455 00	.....	26,283 00	24,50
Fayette	1,010 00	1,800 00	790 00	.....	10,440 00	11,35
Gilmer	1,370 00	1,692 00	322 00	.....	8,974 00	11,71
Grant	1,039 00	842 00	.....	197 00	22,736 00	21,83
Greenbrier	10,235 00	8,505 00	.....	1,730 00	66,065 00	68,30
Hampshire	3,985 00	3,270 00	.....	715 00	64,073 00	61,05
Hancock	9,170 00	7,190 00	.....	1,980 00	12,022 00	21,33
Hardy	5,027 00	4,645 00	.....	382 00	26,915 00	39,36
Harrison	20,380 00	20,445 00	65 00	.....	64,758 00	60,46
Jackson	3,880 00	3,635 00	.....	245 00	11,116 00	12,39
Jefferson	22,710 00	23,000 00	290 00	.....	64,078 00	114,51
Kanawha	26,457 00	21,790 00	.....	4,667 00	8,793 00	7,15
Lewis	7,105 00	6,320 00	.....	785 00	38,094 00	36,85
Lincoln	325 00	350 00	25 00	.....	7,642 00	8,62
Logan	45 00	75 00	30 00	.....	3,914 00	1,58
Marion	14,740 00	13,583 00	.....	1,157 00	58,370 00	56,06
Marshall	11,637 00	9,990 00	.....	1,647 00	13,368 00	14,02
Mason	16,255 00	17,010 00	755 00	.....	33,112 00	31,19
Mercer	575 00	.....	.....	.....	8,620 00	.....
Mineral	10,210 00	8,890 00	.....	1,320 00	20,440 00	19,14
Monongalia	10,290 00	9,375 00	.....	915 00	79,890 00	73,46
Monroe	3,695 00	4,390 00	695 00	.....	14,875 00	24,94
Morgan	1,610 00	1,085 00	.....	525 00	10 412 00	10 94
McDowell	.....	.....	.....	.....	1,749 00	.....
Nicholas	154 00	115 00	.....	39 00	11,185 00	10,37
Ohio	95,095 00	89,865 00	.....	5,230 00	17 520 00	15,76
Pendleton	575 00	.....	.....	.....	27,572 00	.....
Pleasants	2,245 00	2,724 00	479 00	.....	14,757 00	15,10
Pocahontas	1,180 00	1,205 00	25 00	.....	20,818 00	19,97
Preston	7,095 00	6;175 00	.....	920 00	32,687 00	23,59
Putnam	5,545 00	4,490 00	.....	1,056 00	9,472 00	9,15
Raleigh	550 00	500 00	.....	50 00	.....	10,46
Randolph	350 00	650 00	300 00	.....	3,878 00	9,05
Ritchie	3,470 00	3,300 00	.....	170 00	29,179 00	29,00
Roane	175 00	580 00	405 00	.....	5,115 00	5,40
Summers	980 00	874 00	.....	106 00	9,591 00	8,86
Taylor	16,890 00	17,410 00	520 00	.....	54,075 00	41,52
Tucker	.....	.....	.....	.....	.....	.....
Tyler	2,380 00	2,640 00	260 00	.....	26,059 00	24,64
Upshur	2,820 00	3,410 00	590 00	.....	24,678 00	25,127
Wayne	900 00	765 00	.....	135 00	24,335 00	28,17
Webster	.....	.....	.....	.....	1,990 00	2,50
Wetzel	1,829 00	.....	.....	.....	11,877 00	.....
Wirt	749 00	1,000 00	251 00	.....	28,126 00	27,714
Wood	24,160 00	.....	.....	.....	34,000 00	.....
Wyoming	.....	.....	.....	.....	3,335 00	1,80
Total	$389,273 00	$345,210 00	$17,722 00	$25,875 00	$1,338,430 00	$1,148,764

NOTE.—The Assessor's books for the counties of Boone, Mercer, Pendleto

	Value of Farming and Gardening Utensils and Implements.				Value of all Gold and Silver Plate and Jewelry not Included in Stock of Merchants and Manufacturers				Value of Household and Kitchen Furniture.				Value of Property and Capital, Excluding Real Estate and Articles Exempt, but including money, credits and investments not exempt, due or not in or out of State, employed by any corporation, firm or individual, in any trade or business, after deducting debts allowed by sections 52 and 65, chapter 51, Acts 1875.				All Money and the Value of all Credits and Investments not otherwise assessed, nor exempt from taxation, due or not, or in or out of State, after deducting debts as aforesaid.			
	1877.	1878.	Increase.	Decrease.	1877.	1878.	Increase	Decrease	1877.	1878	Increase	Decrease.	1877.	1878	Increase.	Decrease.	1877	1878.	Increase	Decrease.
Ca	$ 8,220 00	$ 12,887 00	$ 4,667 00	.....	$ 215 00	$ 129 00	...	$ 86 00	$ 38,455 00	$ 37,005 00	...	$1,450 00	$ 18,065 00	$ 19,790 00	$ 1,725 00	.....	$ 165,615 00	$ 171,631 00	$ 6,016 00	.....
Ca	43,738 00	45,830 00	2,092 00	.....	2,727 00	2,569 00	.	158 00	188,234 00	184,425 00	.....	3,809 00	325,766 00	146,662 00	.....	$ 179,104 00	213,092 00	311,174 00	98,082 00	.....
Cl	9,614 00	.....	..	.....	130 00	.....	...	.....	34,673 00	.....	.....	.....	.....	.....	.....	.....	19,332 00	.....	.....	.....
D 00	21,963 00	20,144 00	....	1,819 00	110 00	80 00	..	30 00	49,953 00	52,194 00	$2,241 00	.....	4,040 00	13,001 00	8,961 00	.....	44,508 00	35,827 00	.	$ 8,681 00
F 00	14,165 00	13,937 00	.....	228 00	668 00	373 00	..	295 00	59,545 00	55,385 00	...	4,160 00	3,000 00	.....	.....	3,000 00	201,234 00	309,694 00	108,460 00	.....
G	9,437 00	7,860 00	.....	1,577 00	1,981 00	2,771 00	$790 00	.....	90,198 00	87,873 00	.	2,325 00	76,342 00	108,005 00	31,663 00	.....	47,647 00	58,402 00	10,755 00	.....
G	4,805 00	6,933 00	2,128 00	.....	.....	...	.	.....	14,240 00	18,291 00	4,051 00	.....	12,566 00	9,165 00	.....	3,401 00	1,885 00	11,028 00	9,143 00	.....
G	2,000 00	2,105 00	105 00	.....	10 00	. .	..	10 00	8,109 00	7,841 00	.	268 00	.....	.....	.....	.	4,827 00	4,930 00	103 00	.....
H	26,283 00	24,504 00	.....	1,779 00	75 00	50 00	.	25 00	44,639 00	51,806 00	7,167 00	.....	.....	.....	.....	..	65,451 00	68,875 00	3,424 00	.....
H	10,440 00	11,350 00	910 00	.....	90 00	55 00	...	35 00	40,290 00	45,600 00	5,310 00	.....	19,850 00	50,940 00	31,090 00	.....	300 00	1,500 00	1,200 00	.....
H	8,974 00	11,712 00	2,738 00	.....	.....	50 00	50 00	.....	32,206 00	35,425 00	3,219 00	.....	.....	534 00	584 00	.....	16,356 00	17,489 00	633 00	.....
H 00	22,736 00	21,836 00	.....	900 00	599 00	537 00	.	62 00	47,700 00	48,285 00	578 00	.....	3,898 00	4,808 00	910 00	.....	118,205 00	117,038 00	.....	1,167 00
I 00	66,065 00	68,300 00	2,235 00	.....	2,245 00	2,098 00		147 00	129,262 00	126,879 00	.	2,383 00	600 00	.....	.....	600 00	340,113 00	354,469 00	14,356 00	.....
Je 00	64,073 00	61,052 00	.....	3,021 00	760 00	615 00	..	145 00	91,110 00	88,000 00	.....	3,110 00	500 00	.....	.....	500 00	121,350 00	113,130 00	.....	8,220 00
K 00	12,022 00	21,335 00	9,313 00	.....	225 00	175 00	..	50 00	34,812 00	33,503 00	.....	1,309 00	41,790 00	15,000 00	3,210 00	.....	144,867 00	144,702 00	.....	165 00
Le 00	26,915 00	39,365 00	12,450 00	.....	3,327 00	2,933 00	.	394 00	70,063 00	69,332 00	.	731 00	175 00	.....	.....	175 00	170,838 00	199,681 00	28,843 00	.....
Li	64,758 00	60,460 00	.....	4,298 00	625 00	750 00	115 00	.....	174,760 00	171,020 00	.	3,740 00	153,585 00	164,320 00	10,785 00	.....	705,201 00	728,945 00	23,744 00	.....
Lo 00	11,116 00	12,397 00	1,281 00	.....	35 00	40 00	5 00	..	64,010 00	61,362 00	.....	2,648 00	1,375 00	3,400 00	2,025 00	...	33,391 00	22,965 00	.....	10,426 00
M	64,078 00	114,511 00	50,433 00	.....	7,563 00	7,299 00	.....	264 00	239,818 00	221,633 00	.	18,185 00	309,016 00	189,589 00	.....	119,427 00	149,057 00	297,266 00	148,209 00	.....
Mi 00	8,793 00	7,153 00	.....	1,640 00	5,011 00	4,847 00	.....	164 00	200,779 00	179,980 00	.....	20,799 00	107,630 00	80 772 00	.....	26,758 00	106,585 00	137,390 00	30,805 00	.....
Mo 00	38,094 00	36,851 00	.....	1,243 00	373 00	370 00	.	3 00	75,627 00	75,428 00		199 00	9,590 00	500 00	.....	9,090 00	103,610 00	87,290 00	.....	16,320 00
Mc	7,642 00	8,621 00	979 00	.....	79 00	40 00	...	39 00	36,910 00	35 785 00	.	1,125 00	500 00	.....	.....	500 00	15 496 00	25,557 00	10,061 00	.....
Mi	3,914 00	1,584 90	.....	2,330 00	99 00	70 00	..	29 00	24,110 00	22,800 00		1,310 00	6,000 00	.....	.....	6,000 00	18,428 00	25,392 00	6,964 00	.....
Mo 00	58,370 00	56,060 00	..	2,310 00	515 00	480 00	.....	35 00	138,745 00	137,210 00	...	1,535 00	21,440 00	35,790 00	14,350 00	.....	378,120 00	344,440 00	.....	33,680 00
Mu 00	13,368 00	14,027 00	659 00	.....	135 00	..	...	135 00	83,605 00	81,171 00	.	2,434 00	47,465 00	63,035 00	15,570 00	.....	145,013 00	149,925 00	4,913 00	.....
Mo	33,112 00	31,190 00	.....	1,922 00	2,085 00	1,625 00	..	460 00	126,755 00	125,834 00	..	921 00	241,795 00	159,640 00	.....	82,155 00	475,435 00	521,937 00	46,502 00	.....
Mc	8,620 00	.....	.....	.....	70 00	.....	.....	.....	25,370 00	.....	.....	.....	5,755 00	.....	.....	.....	9,515 00	.....	.....	.....
Ni 00	20,440 00	19,141 00	.....	1,299 00	1,160 00	1,553 00	393 00	.....	103,370 00	91,503 00	.....	11,867 00	10,180 00	49,545 00	39,368 00	.....	144,485 00	152,535 00	8,050 00	.....
Oh 00	79,890 00	73,461 00	.....	6,429 00	716 00	769 00	53 00	.....	115,902 00	116,060 00	158 00	.....	25,695 00	15,390 00	.....	10,305 00	521,562 00	510,400 00	.....	11,162 00
Pe	14,875 00	24,945 00	10,070 00	.	3,490 00	3,660 00	170 00	.....	86 365 00	84,500 00		1,865 00	16,245 00	.....	.....	16,245 00	172,329 00	208,340 00	36,011 00	.....
Pl 00	10 412 00	10 940 00	528 00	.	615 00	835 00	270 00	.....	62,844 00	62,300 00		544 00	60 433 00	60,555 00	122 00	.....	66,104 00	36,171 00	.....	29,933 00
Po	1,749 00	.....	.....	1,749 00	.....	.....	...	.....	5,220 00	6,867 00	1,647 00	.....	.....	.....	.....	.....	1,300 00	1,290 00	.....	10 00
Pr 00	11,185 00	10,379 00	.....	806 00	3 00	.....	.	3 00	19,812 00	19,603 00	.	209 00	.....	.....	.....	.....	33,666 00	1,998 00	.....	31,668 00
Pu 00	17 520 00	15,765 00	.....	159,255 00	2,590 00	3,060 00	470 00	.....	550,665 00	538,295 00	.....	12,370 00	1,201,160 00	1,072,500 00	.....	128,660 00	1,460,760 00	1,710,695 00	249,935 00	.....
Ra	27,572 00	.....	.....	.....	.....	.....	..	.....	44,545 00	.....	.....	.....	.....	.....	.....	.....	102,132 00	.....	.....	.....
Ra	14,757 00	15,109 00	352 00	.	582 00	614 00	32 00	.....	86,262 00	37,402 00	1,140 00	.....	22,776 00	21,519 00	.....	1,256 00	65,169 00	64,418 00	.....	751 00
Ri	20,818 00	19,975 00	.....	843 00	100 70	100 00	.....	.....	37,440 00	37,987 00	546 00	.....	.....	.....	.....	.....	39,285 00	27,208 00	.....	12,077 00
Ro 00	32,687 00	23,592 00	.....	9,095 00	503 00	455 00	.....	48 00	91,792 00	88,334 00	.....	3,458 00	27,442 00	26,824 00	.....	618 00	389,745 00	353,199 00	.....	36,546 00
Su 00	9,472 00	9,154 00	.....	318 00	857 00	780 00	.....	77 00	52,703 00	53,521 00	818 00	.....	31,000 00	71,470 00	40,470 00	..	48,270 00	45,490 00	.....	2,780 00
Ta 00	..	10,469 00	10,469 00	.....	30 00	30 00	.....	.....	25 967 00	28,210 00	2,243 00	.....	.....	590 00	.....	590 00	8,348 00	9,493 00	1,145 00	.....
Tu	3,878 00	9,056 00	5,178 00	.....	108 00	15 00	.....	93 00	21,568 00	21,235 00	.....	333 00	.....	.....	.....	.....	17,294 00	41 035 00	23,741 00	.....
Ty 00	29,179 00	29,008 00	.....	171 01	695 00	475 00		220 00	64,448 00	65,631 00	1,183 00	.....	10,700 00	10,000 00	.....	700 00	101,137 00	94,605 00	.....	6,532 00
Up	5,115 00	5,408 00	293 00	.....	10 00	25 00	15 00	.....	34,266 00	31,929 00	.....	2,337 00	13,630 00	11,214 00	.....	2,416 00	7,216 00	15,759 00	8,543 00	.....
Wa 00	9,591 00	8,861 00	.....	730 00	580 00	379 00	...	201 00	32,997 00	30,944 00	.....	2,303 00	2,283 00	.....	.....	2,283 00	31,910 00	42,529 00	10,619 00	.....
We	54,075 00	41,520 00	.....	12,555 00	960 00	975 00	15 00	.....	146,005 00	143,100 00	.....	2,905 00	1,188,900 00	129,390 00	.....	1,059,510 09	280,450 00	273,365 00	.....	7,085 00
We	.....	.....	.....	.....	.....	.....	.....	.....	8,909 00	.....	.....	.....	1,000 00	.....	.....	.....	5,075 00	.....	.....	.....
Wi	26,059 00	24,645 00	.....	1,414 00	100 00	285 00	185 00	.....	59,656 00	62,280 00	2,324 00	.....	1,000 00	.....	.....	1,000 00	94,972 00	98,745 00	3,773 00	.....
Wo	24,678 00	25,127 00	449 00	.....	91 00	75 00	.....	16 00	52,845 00	52,476 00	.....	369 00	.....	.....	.....	.....	181,576 00	145,990 00	.....	35,586 00
Wy 00	24,335 00	28,177 00	3,842 00	.....	277 00	150 00	.	127 00	97,734 00	96,537 00	..	1,197 00	.....	.....	.....	.....	92,094 00	63,385 00	.....	29,769 00
	1,990 00	2,506 00	516 00	.....	.....	.....	.....	.....	10,051 00	9,561 00	.....	490 00	.....	.....	.....	.....	4,723 00	4,579 00	.....	144 00
To	11,877 00	.....	.....	.....	.....	.....	.....	.....	35,515 00	.....	.....	.....	1,100 00	.....	.....	.....	81,650 00	.....	.....	.....
	28,126 00	27,714 00	.....	412 00	188 00	105 00	..	83 00	25,948 00	25,034 00	.....	914 00	1 275 00	620 00	.....	655 00	19,769 00	12,424 00	.....	7,345 00
	34,000 00	.....	.....	.....	4,750 00	.....	.....	.....	223,510 00	.....	.....	.....	32,860 00	.....	.....	.....	305,025 00	.....	.....	.....
	3,335 00	1,808 00	.....	1,527 00	60 00	39 00	.	21 00	13,339 00	12,080 00	.....	1,259 00	.....	200 00	200 00	.....	3,840 00	1,010 00	.....	2,830 00
00	$1,338,430 00	$1,148,764 00	$121,687 00	$219,670 00	$48,227 00	$42,385 00	$2,563 00	$3,455 00	$4,223,964 00	$3,769,206 00	$32,625 00	$114,861 00	$4,028,322 00	$2,534,768 00	$200,930 00	$1,654,919 00	$8,095,257 00	$8,175,340 00	$894,029 00	$291,817 00

f Boone, Mercer, Pendleton, Tucker, Wetzel and Wood not received in time for this report

APPENDIX B.—*Continued.*

COUNTIES.	The Annual Value of Toll-Bridges and Ferries.				Personal Property, including Stock or Interest in Banks, other than National or U. S. Banks.				Stock in National or U. S. Banks (Listed in in the Name of the Bank and not in the Name of the Stockholder.)				Amount of Average Value of the Personal Property Listed by Merchants, Including Dealers in Live Stock, &c.				Actual Value of Capital Employed or Invested in Trade or Business by Incorporated Companies (except Railroad, Telegraph, Foreign Insurance and Express Companies).				Value of Capital used by a Firm not Incorporated, in [illegible] [illegible]neas.		
	1877.	1878.	Increase.	Decrease.	1877.	1878.	Increase.	Decrease.	1877.	1878.	Increase.	Decrease	1877.	1878.	Increase	Decrease.	1877.	1878	Increase.	Decrease	1877.	1878	In
Barbour		$ 20 00	$ 20 00		$ 12,942 00	$ 8,210 00		$ 4,732 00	$ 5,720 00	$ 5,800 00	$ 80 00		$ 20,010 00	$ 18,075 00		$ 1,935 00		$ 800 00	$ 800 00		$ 2,130 00	$ 675 00	
Berkeley	$ 250 00	1,600 00	1,350 00		48,887 00	40,792 00		8,095 00	166,295 00	166,295 00			12,225 00	8,200 00		4,025 00	$ 12,000 00	12,000 00				150 00	
Boone													33,800 00				350 00						
Braxton					4,250 00	100 00		4,150 00					13,528 00			13,525 00	1,600 00	7,000 00	5,400 00			13,736 00	$1
Brooke	26,000 00	7,500 00		18,500 00					86,300 00	78,900 00		7,400 00									67,162 00	46,525 00	
Cabell	37 00	400 00	363 00		37,586 00	14,502 00		23,084 00	3,850 00			3,850 00	34,485 00	22,980 00		11,505 00	3,445 00	500 00		$ 2,945 00	25,551 00	8,160 00	
Calhoun						2,410 00	2,410 00																
Clay													910 00	1,840 00	930 00								
Doddridge									300 00			300 00	38,737 00	33,331 00		5,406 00					5,369 00	6,977 00	1
Fayette		1,200 00	1,200 00		210 00	510 00	300 00						36,550 00	41,050 00	4,500 00						8,150 00		
Gilmer					11,335 00	7,564 00		3,771 00													21,000 00	17,450 00	
Grant													26,975 00	22,955 00		4,020 00					80 00		
Greenbrier					38 885 00	34,350 00		4,535 00										3,000 00	3,000 00		82,447 00	72,947 00	
Hampshire					18,300 00	3,360 00		14,940 00					40,395 00	38,375 00		2,020 00	1,200 00	2,000 00	800 00		1,350 00	10,900 00	
Hancock	2,300 00	2,300 00			145 00			145 00					19,850 00	16,940 00		2,910 00					53,658 00	41 280 00	
Hardy													25,975 00	23,630 00	2,655 00						2,667 00	3,758 00	1
Harrison					2,000 00			2,000 00	162,700 00	162,700 00			38,330 00	33,375 00		4,955 00	2,000 00			2,000 00	12,245 00	13,510 00	1
Jackson	100 00	100 00			6,435 00	4,211 00		2,224 00					37,460 00	50,274 00	12,814 00						17,635 00	5,150 00	
Jefferson	2 100 00	600 00		1,500 00	14,175 00	30,700 00	16,525 00		107,700 00	25,800 00		81,900 00	137,825 00	190,495 00	52,670 00		8,200 00	20,150 00	11,950 00		5,000 00	6,725 00	1
Kanawha	28,050 00	30,940 00	2,890 00		5,000 00	116,500 00	111,500 00		133,000 00	2,150 00		130,850 00	188,552 00	115,046 00		73,506 00		565 00	565 00		21,950 00	13,500 00	
Lewis						100 00	100 00		86,805 00	87,754 00	949 00		48,760 00	48,650 00		110 00	5,920 00	1,985 00		3,935 00	7,175 00	15,910 00	8
Lincoln					2,505 00	2,733 00	228 00						1,550 00	9,050 00	9,050 00		1,170 00	830 00		340 00	6,256 00	4,400 00	
Logan					1,900 00			1,900 00						11,610 00	10,060 00								
Marion	5,000 00	5,000 00			17,100 00	12,355 00		4,745 00	50,000 00	50,000 00			83,025 00	84,670 00	1,645 00		13,570 00	12,300 00		1,270 00	22,800 00	100 00	
Marshall													63,750 00	56,079 00		7,671 00					6,305 00	23,020 00	16
Mason	10,496 00	8,475 00		2,021 00	340 00	180,000 00	179,660 00		180,000 00			180,000 00		9,370 00	9,370 00						22 130 00	12,775 00	
Mercer					405 00				20,945 00				14,775 00								1,200 00		
Mineral					14,570 00	16,089 00	1,579 00		56,500 00	50,000 00		6,500 00	6,400 00	43,390 00	36,990 00		495 00	275 00		220 00	96,705 00	7,260 00	
Monongalia	3,800 00	4,100 00	300 00		37,200 00	38,850 00	1,650 00		110,050 00	110,000 00		50 00	68,296 00	69,996 00	1,700 00		1,000 00			1,000 00			
Monroe					19,850 00	1,500 00		18,350 00		16,750 00	16,750 00		50,255 00	52,195 00	1,940 00							1,920 00	1
Morgan					5,261 00	592 00		4,669 00	3,000 00	10 00		2,990 00	96,200 00	27,825 00		68,375 00	125 00			125 00	755 00	520 00	
McDowell													2,000 00	1,350 00		650 00							
Nicholas													16,900 00	12,742 00		4,158 00		8 00	8 00		100 00	2,485 00	2
Ohio	209,500 00	209,500 00				1.000 00	1,000 00						1,427,800 00	1,370,290 00		57,510 00	51,100 00	18,000 00		33,100 00	650,865 00	357,455 00	
Pendleton													11,000 00								5,025 00		
Pleasants													13,135 00	23,197 00	10,062 00								
Pocahontas																					15,395 00	13,850 00	
Preston													70,280 00	70,595 00	315 00								
Putnam	710 00	610 00		100 00	100 00	10,010 00	9,910 00						48,215 00			48,215 00							
Raleigh	100 00	15 00		85 00	9,350 00	1,500 00		7,850 00					10,105 00	7,250 00		2,855 00							
Randolph					6,626 00			6,626 00					6,590 00	6,400 00		190 00		340 00	340 00				
Ritchie									41,090 00	700 00		40,390 00	15,075 00	59,050 00	43,975 00			1,000 00	1,000 00		75,930 00	91,075 00	15
Roane					5,985 00	1,596 00		4,389 00					16,950 00			16,950 00						18,000 00	18
Summers	330 00	216 00		114 00	25 00			25 00					20,565 00	18,953 00		1,612 00	20 00			20 00	11,525 00	9,498 00	
Taylor					58,930 00	40,320 00		18,610 00															
Tucker					3,925 00								1,500 00										
Tyler	200 00	300 00	100 00										36,025 00	35,660 00		365 00					25,582 00	23,620 00	
Upshur													24,250 00	23,155 00		1,095 00	2,275 00			2,275 00	200 00	1,165 00	
Wayne	200 00	100 00		100 00	300 00			300 00					25,520 00	26,573 00	1,053 00			3,000 00	3,000 00		1,738 00	535 00	
Webster																					5,160 00	1,718 00	
Wetzel																							
Wirt	545 00	380 00		165 00						150 00	150 00		11,900 00	14,400 00	2,500 00		70 00	20,120 00	20,050 00		24,992 00	5,300 00	
Wood	24,986,620 00				68,700 00				422,185 00				321,550 00				278,350 00				11,350 00		
Wyoming					85 00	3,514 00	3,429 00						2,750 00	3,600 00	850 00								
Total	$25,276,338 00	$273,356 00	$6,223 00	$22,585 00	$453,307 00	$563,368 00	$328,231 00	$145,140 00	$1,636,440 00	$757,009 00	$17,929 00	$454,230 00	$3,220,725 00	$2,707,616 00	$203,079 00	$233,563 00	$382,890 00	$103,873 00	$46,913 00	$47,230 00	$1,317,632 00	$851,899 00	$92

NOTE.—The Assessor's books for the counties of Boone, Mercer, Pendleton, Tucker, Wetzel and Wood for 1878, not received in time for this report.

any Individual or any Trade or Busi-		Amount of all Moneys and Bonds, or other Evidences of Debt under the Control of any Person as Receiver, Commissioner or Clerk of the Court.				Total Amount of all Personal Property under different heads.			
ncrease.	Decrease	1877.	1878.	Increase.	Decrease	1877.	1878.	Increase.	Decrease.
	$1,455 00		$ 2,851 00	$ 2,851 00		$ 586,434 00	$ 598,104 00	$ 11,670 00	
		$ 12,739 00			$ 12,739 00	1,381,246 46	1,285,760 63		$ 95,485 83
						202,366 00			
13,736 00		1,251 00	935 00		316 00	335,354 00	337,346 00	1,992 00	
	20,637 00	63,038 00	80,170 00	17,132 00		730,549 00	775,971 00	45,422 00	
	17,391 00	19,546 00	14,880 00		4,666 00	524,441 00	492,992 00		31,149 00
						99,235 00	127,529 00	28,294 00	
						59,453 00	56,614 00		2,839 00
1,608 00						359,783 00	377,060 00	17,277 00	
	8,150 00	13,285 00	5,292 00		7,993 00	250,605 00	284,757 00	34,152 00	
	3,550 00					233,476 00	229,344 00		4,132 00
	80 00		55 00	55 00		455,927 00	447,923 00		8,004 00
	9,500 00					1,143,692 00	1,108,347 00	44,655 00	
9,550 00		200 00			200 00	641,929 00	603,282 00		38,647 00
	12,378 00					456,889 00	439,513 00		17,376 00
1,091 00		4,055 00	640 00		3,415 00	617,354 00	607,648 00		9,706 00
1,365 00		5,575 00	940 00		4,435 00	2,059,839 00	2,127,939 00	68,100 00	
	12,485 00	18,485 00	17,127 00		1,358 00	442,248 00	402,204 00		40,044 00
1,725 00		46,257 00	13,247 00		33,010 00	1,659,561 00	1,544,727 00		114,824 00
	8,450 00	10,510 00	4,660 00		5,850 00	1,176,935 00	1,009,274 00		167,661 00
8,735 00		2,000 00			2,000 00	743,555 00	739,594 00		3,961 00
	1,856 00	13,032 00			13,032 00	224,549 00	212,491 00		12,058 00
						168,362 00	164,314 00		4,048 00
	22,700 00	90,447 00	88,337 00		2,110 00	1,337,241 00	1,293,818 00		43,423 00
16,715 00			3,000 00	3,000 00		689,843 00	703,570 00	13,727 00	
	9,355 00	1,100 00			1,100 00	1,492,901 00	1,433,709 00		59,192 00
						205,260 00			
	89,445 00	7,770 00	610 00		7,160 00	660,625 00	623,155 00		37,470 00
			500 00	500 00		1,420,979 00	1,405,273 00		15,706 00
1,920 00		3,000 00			3,000 00	669,248 00	603,450 00		65,798 00
	235 00	2,184 00	1,811 00		373 00	351,815 00	311,027 00		407,88 00
						43,456 00	41,180 00		2,276 00
2,385 00			30,284 00	30,284 00		214,564 00	204,839 00		9,725 00
	293,440 00	3,600 00	1,820 00		1,780 00	5,937,105 00	5,752,890 00		184,215 00
		875 00				463,314 00			
						279,912 00	289,483 00	9,571 00	
	1,545 00					294,373 00	285,626 00		8,747 00
		516 00	870 00	354 00		986,159 00	931,757 00		54,402 00
						347,105 00	341,128 00		5,977 00
						176,816 00	180,658 00	3,842 00	
		18,725 00			18,725 00	110,652 00	208,735 00	98,083 00	
15,145 00						587,329 00	601,787 00	14,458 00	
18,000 00		14,755 00	850 00		13,905 00	299,671 00	260,100 00		39,571 00
	1,927 00	812 00	90 00		722 00	231,560 00	225,751 00		5,809 00
		33,320 00	33,470 00	150 00		2,059,130 00	975,260 00		1,083,870 00
						64,029 00			
	1,962 00					466,716 00	466,450 00		266 00
965 00						541,441 00	519,737 00		21,704 00
	1,203 00	30 00	5,995 00	5,965 00		494,930 00	475,496 00		19,434 00
	3,442 00					70,372 00	63,966 00		6,406 00
						304,760 00			
	19,692 00	900 00	887 00		13 00	221,489 00	214,616 00		6,873 00
						27,077,690 00			
						86,222 00	83,914 00		2,308 00
92,840 00	$540,848 00	$387,807 00	$309,321 00	$60,291 00	$137,902 00	$62,740,489 46	$32,550,118 63	$391,243 00	$2,264,194 83

COUNTIES.	Number of Acres of Land.				Average Value per Acre including Building.				Average Value per Acre.				Value of Buildings on Land.			
	1877.	1878.	Increase.	Decrease.	1877.	1878.	Increase.	Decrease.	1877.	1878.	Increase.	Decrerse.	1877.	1878.	Increase.	Decr
Barbour	221,665	222,328	663		$ 7 51	$ 7 47		$ 04	$ 6 90	$ 6 86		$ 04	$ 134,996 85	$ 136,438 00	$ 1,441 15	
Berkeley	193,107	194,317	1,210		21 95	16 03		5 92	19 19	12 01		7 18	775,043 00	780,154 00		
Boone	282,299				1 45				1 24				58,047 00			
Braxton	1,027,885	539,539		488,346	1 63	2 13	$ 50		1 56	1 99	$ 43		70,887 40	72,073 54	1,396 04	
Brooke	57,206	57,265	59		32 91	32 98	07		28 76	28 69		07	241,248 00	243,935 00	2,687 00	
Cabell	265,149	180,536		84,613	4 54	5 99	1 45		4 13	5 49	1 36		109,381 50	90,255 00		19
Calhoun	164,033	161,707		2,326	2 39	2 38		01	2 26	2 23		03	20,215 00	23,685 00	3,480 00	
Clay	221,912	184,473		37,439	1 34	1 46	12		1 31	1 43	12		5,355 00	4,700 00		
Doddridge	282,847				4 43				4 12				68,495 00			
Fayette	443,139	468,444	25,305		2 64	2 56		08	2 32	2 36	04		141,283 00	92,130 00		49
Gilmer	278,146	267,976		10,170	2 23	2 30	07		1 95	2 00	05		78,105 00	79,528 00	1,423 00	
Grant	335,073	335,143	70		4 21	4 21			3 48	3 79	31		144,063 88	143,567 00		
Greenbrier	647,108	644,415		2,693	4 58	4 76	18		3 76	3 93	17		532,376 00	531,974 00		
Hampshire	414,463	412,277		2,186	4 11	3 10		1 01	3 38	2 36		1 02	302,285 50	304 416 00	1,130 50	
Hancock	52,559	52,579	20		27 18	26 99		19	22 78	22 65		13	231,852 21	227,919 71		3
Hardy	394,449	397,094	2,645		4 53	4 13		40	4 17	3 47	30		100,977 71	261,963 81	160,986 10	
Harrison	268,469	268,590	121		22 07	18 91		3 16	18 93	16 80		2 13	557,982 00	565,592 00	7,610 00	
Jackson	444,235	422,526		21,709	5 01	4 78		23	4 73	4 57		16	257,304 00	187,855 00		69
Jefferson	131,197	130,398		799	35 61	30 45		5 16	30 31	23 96		8 35	832,890 00	847,758 00	14,868 00	
Kanawha	640,021	523,187		116,834	5 30	5 66	36		4 56	4 81	25		475,308 09	442,415 00		32
Lewis	271,085	270,818		268	7 60	8 30	70		6 43	7 66	1 23		174,537 00	173.722 00		
Lincoln	495,039	435,777		59,262	1 66	1 63		03	1 56	1 51		04	48,078 00	47,075 90		1
Logan	941,566	696,257		245,309	55	70	15		52	67	15		28,233 00	25,538 00		2
Marion	199,877	199,486		391	13 32	13 35	03		11 33	11 28		05	399,096 50	402,902 00	3,805 50	
Marshall	191,285	187,638		3,647	20 41	19 16		1 25	16 24	16 32	08		398,383 50	513,182 00	114,798 59	
Mason	268,171	330,935	62,764		12 97	10 38		2 59	11 48	9 13		6 35	410,910 00	412,665 00	1,755 00	
Mercer	222,816				2 17				2 03				20,560 00			
Mineral	210,866	211,531	665		2 18	7 20	02		6 92	6 29		63	176,136 00	191,320 00	25,084 00	
Monongalia	237 322	232,006		5,316	12 93	13 21	28		11 28	11 52	24		392,513 00	393,087 00	574 00	
Monroe	355,292	320,440		34,852	5 68	6 25	57		5 10	5 60	50		208,585 52	207,944 00		
Morgan	148,140	146,872		1,265	4 15	3 95		20	2 66	2 67	01		223,115 00	186,990 00		36
McDowell	1,004,398	1,808,088	803,687		28	27		01	27	26		01	5,373 25	5,007 00		
Nicholas	704,583	701,198		3,385	91	93	02		78	84	06		65,752 00	63,423 00		2
Ohio	64,344	64,577	233		40 61	40 87	26		34 67	34 60		07	382,247 00	404,825 00	22,578 00	
Pendleton	475,932				2 43				2 14				134,318 00			
Pleasants	84,399	86.144	1,745		8 71	8 52		19	7 92	7 70		22	67,046 00	70,309 00	3,263 00	
Pocahontas	658,353	578,485		82,868	2 07	2 33	16		1 92	2 16	24		101,827 00	103,004 00	1,177 00	
Preston	398,277	395,174		3,103	4 91	4 11		80	4 03	3 91		12	350,865 00	349,525 00		1
Putnam	228,692	231,984	3,292		5 59	6 48	89		5 35	5 89	54		133,741 00	135,825 00	2,634 00	
Raleigh	432,009	553,591	121,582		1 40	1 19		21	1 21	1 11		10	45,210 00	45,725 00	515 00	
Randolph	856,917	703,677		153,240	1 25	1 18		07	1 19	1 11		08	45,394 00	45,554 00	160 00	
Ritchie	334,206	330,711		3,495	3 60	3 68	08		3 26	3 14		12	115,155 90	159,327 90	44,172 00	
Roane	305'400	202,437		102,963	2 76	4 07	1 31		2 40	3 71	31		135,273 00	71,976 00		63
Summers	205,307	205,338	31		2 56	2 54		02	2 30	2 26		04	53,169 00	56,611 26	3,442 26	
Taylor	110,509	114,042	3,533		13 64	13 49		15	11 62	11 54		08	223,500 00	221,500 00		2
Tucker	254,741				1 68				1 60				10,125 20			
Tyler	170,273	168,983	53,456	1,290	7 44	7 42		02	6 81	6 75		06	105,585 00	113,686 00	8,101 00	
Upshur	396,858	450,344			4 74	3 98		76	4 40	3 67		73	134,842 50	139,086 59	4,244 09	
Wayne	368,099	338,343		29,756	4 22	4 34	12		3 93	4 00	07		104,036 00	113,570 00	9,534 00	
Webster	1,555,070	1,872,913	317,843		37	30		07	28	29	01		136,530 00	17,135 00		119
Wetzel	241,599				5 55				5 16				94,408 00			
Wirt	186,096	164,872		21,224	4 32	4 20		12	3 90	3 73		17	77,450 00	77,555 00	105 00	
Wood	231,403				12 25				10 54				396,005 00			
Wyoming	696,330	670,192		26,138	64	64			62	63	01		5,410 00	5;210 00		
Total	20,270,216	18,132,644	1,398,954	1,544,889	$416 17	$370 96	$7 44	$22 69	$361 69	$319 36	$6 48	$21 98	$10,642,026 44	$9,789,848 71	$441,014 14	406

NOTE.—The Assessor's books for Boone, Doddridge, Mercer, Pendleton, Tucker, Wetzel and Wood for 1878, not received in time for this report

Value of Buildings on Land.				Value of Buildings on Lots				Value of Town Lots Without Buildings.				Value of Land without Buildings.				Total Value of Land, Lots and Buildings.			
1877.	1878.	Increase.	Decrease.	1877.	1878	Increase.	Decrease.	1877.	1878.	Increase.	Decrease.	1877.	1878.	Increase.	Decrease.	1877.	1878.	Increase.	Decrease.
134,996 85	$ 136,438 00	$ 1,441 15		$ 29,901 50	$ 29,051 00		$ 850 50	$ 10,415 07	$ 10,315 57		$ 99 50	$ 1,529,237 53	$ 1,524,949 00		$ 4,288 55	$ 1,704,550 95	$ 1,700,754 00		$ 3,800 95
775,043 00	780,154 00			856,539 00	857,445 00	$ 906 00		314,424 00	415,323 00	$100,899 00		2,335,506 00	2,333,821 00		1,685 00	4,284,512 00	4,286,743 00	$ 2,231 00	
58,047 00				2,985 00				1,445 00				351,599 00				414,076 00			
70,887 40	72,073 54	1,396 04		10,197 00	11,589 00	1,392 00		5,632 00	5,292 50		339 50	1,608,766 10	1,077,491 00		531,275 10	1,695,472 50	1,166,646 00		528,826 00
241,248 00	243,935 00	2,687 00		167,375 00	168,575 00	1,200 00		83,390 00	82,925 00		465 00	1,645,269 00	1,645,163 00		106 00	2,137,192 00	2,144,598 00	7,406 00	
109,381 50	90,255 00		19,126 50	390,925 00	401,178 30	10,252 80		682,534 29	684,457 99	1,923 70		1,155,167 14	991,486 00		163,731 14	2,338,008 43	2,167,327 00		170,681 43
20,215 00	23,685 00	3,480 00		5,525 00	5,775 00	250 00		1,990 00	1,965 00		25 00	372,521 58	361,563 00		10,958 58	400,251 58	392,998 00		7,253 58
5,355 00	4,700 00		655 00	855 00	980 00	125 00		241 34	245 34	4 00		291,814 23	264,807 00		27,007 23	298,265 57	270,733 00		27,532 59
68,495 00				22,025 00				16,252 00				1,187,214 72				1,293,986 72			
141,283 00	92,130 00		49,153 00	10,675 00	10,725 00	50 00		5,849 00	5,927 00	78 00		1,027,924 00	1,105,611 00	$ 77,687 00		1,185,731 00	1,214,393 00	28,662 00	
78,105 00	79,528 00	1,423 00		17,479 95	21,837 30	4,357 00		12,846 05	9,109 20		3,736 85	541,791 92	535,990 00		5,801 92	650,222 92	646,464 00		3,758 92
144,063 88	143,567 00		496 98	28,955 00	29,055 00	100 00		3,577 00	3,597 00	20 00		1,265,802 48	1,263,773 00		2,029 48	1,442,398 36	1,439,993 00		2,405 39
532,376 00	531,974 00		402 00	159,333 75	159,683 00	359 25		54,478 09	52,512 00		1,966 09	2,433,106 13	2,533,837 00	100,730 87		3,179,293 97	3,278,032 00	98,738 03	
302,285 50	304 416 00	1,130 50		90,245 75	88,023 25		2,220 50	4,419 13	26,846 03	22,427 50		1,401,063 36	975,076 00		425,987 36	1,799,011 74	1,394,363 00		404,648 74
231,852 21	227,919 71		3,932 50	78,742 38	78,449 23		293 15	38,408 11	36,571 93		1,836 18	1,197,120 17	1,191,372 00		5,748 17	1,546,122 87	1,534,313 00		11,809 87
100,977 71	261,963 81	160,986 10		116,250 00	118,050 00	1,800 00		26,422 00	37,282 50	10,850 00		1,545,062 31	1,377,987 00		167,075 31	1,788,712 02	1,795,273 00	6,560 98	
557,982 00	565,592 00	7,610 00		566,048 00	562,878 00		3,170 00	286,932 00	330,007 00	43,075 00		4,511,952 39	4,512,871 00	918 61		5,922,914 38	5,961,344 00	38,429 61	
257,304 00	187,855 00		69,449 00	33,220 00	105,204 00	71,984 00		11,848 00	47,824 00	35,976 00		1,930,716 00	1,835,781 00		103,935 00	2,242,088 00	2,176,666 00		65,422 00
832,890 00	847,758 00	14,868 00		521,358 00	533,035 00	11,677 00		183,679 00	188,027 00	4,330 00		3,144,330 91	3,122,746 00		21,584 91	4,682,275 91	4,691,566 00	9,290 09	
475,308 09	442,415 00		32,893 00	752,805 00	613,380 00		139,425 00	676,632 00	580,101 00		96,531 00	2,919,826 00	2,517,437 00		402,389 00	4,824,571 00	4,153,233 00		671,338 00
174,537 00	173.722 00		815 00	119,042 00	121,536 00	2,494 00		94,727 00	91,150 00		3,577 00	1,672,396 00	2,074,746 00	402,350 00		2,060,702 00	2,061,155 00	453 00	
48,078 00	47,075 90		1,003 00	6,900 00	8,055 00	1,155 00		3,320 00	3,385 00	65 90		774,391 00	663,789 00		110,602 00	832,689 00	722,304 00		110,385 00
28,233 00	25,538 00		2,695 00	2,510 00	2,060 00		450 00	5,492 00	5,192 00		300 00	491,978 13	464,361 00		27,617 13	528,213 13	497,151 00		31,062 13
399,096 50	402,902 00	3,805 50		262,206 80	279,744 00	17,537 20		80,344 17	80,910 00	565 83		2,265,221 87	2,259,859 00		5,362 87	3,006,869 34	3,023,415 00	16,545 66	
398,383 50	513,182 00	114,798 59		212,371 00	217,413 09	5,042 00		88,954 50	89,615 00	660 50		3,205,134 85	3,061,750 00		143,384 85	3,904,333 85	3,881,960 00		22,883 85
410,910 00	412,665 00	1,755 00		720,733 33	712,049 00		8,683 00	122,663 66	224,937 00		9,531 66	3,068,955 50	3,021,230 00		47,725 50	4,435,067 49	4,370,882 00		64,185 49
20,560 00				4,830 00				3,715 00				453,564 65				482,669 65			
176,136 00	191,320 00	25,084 00		558,346 00	528,907 00		29,439 00	673,728 00	197,096 00		476,632 00	901,860 59	1,331,427 00	429,566 41		2,193,878 59	2,213,750 00	19,871 41	
392,513 00	393,087 00	574 00		189,896 00	192,746 00	2,850 00		83,203 00	82,768 00		435 00	2,677,621 00	2,672,640 00		4,981 00	3,343,233 00	3,341,241 00		1,992 00
208,585 52	207,944 00		641 52	80,186 87	81,583 00	1,396 63		19,171 39	20,722 00	1,550 61		1,812,699 01	1,795,953 00		16,746 01	2,120,642 29	2,104,602 00		16,040 29
223,115 00	186,990 00		36,125 00	116,150 00	130,810 00	14,660 00		32,010 00	37,914 00	5,904 00		392,931 67	392,826 00		105 67	764.206 67	748,541 00		15,665 67
5,373 25	5,007 00		366 25									277,440 42	475,061 00	197,620 58		282,814 67	480,068 00	197,253 33	
65,752 00	63,423 00		2,329 00	2,780 00	2,780 00			2,115 00	2,135 00	20 00		578,390 37	585,513 00	10,122 63		646,037 37	653,851 00	7,813 63	
382,247 00	404,825 00	22,578 00		5,916,716 00	5,967,520 00	50,704 00		3,284,434 00	3,274,370 00		10,064 00	2,230,943 00	2,234,535 00	3,592 00		11,814,440 00	11,881,250 00	66,810 00	
134,318 00				18,840 00				6,028 00				1,020,975 40				1,180,161 40			
67,046 00	70,309 00	3,263 00		26,825 00	26,840 00	15 00		12,094 00	11,929 00		165 00	668,571 31	663,694 00		4,877 31	774,536 31	772,772 00		1.764 31
101,827 00	103,004 00	1,177 00		3,450 00	3,450 00			2,400 00	2,400 00			1,258,795 43	1,235,550 00		23,245 43	1,366,472 43	1,344,405 00		22,067 43
350,865 00	349,525 00		1,340 00	167,388 00	171,185 00	3,797 00		79,645 00	73,823 00		5,642 00	1,606,504 00	1,577,203 00		29,301 00	2,204,222 00	2,171,136 00		33,086 00
133,741 00	135,825 00	2,634 00		52,950 00	53,820 00	870 00		19,105 00	19,255 00	150 00		1,225,725 00	1,368,297 00	142,572 00		1,430,921 00	1,431,087 00	166 00	
45,210 00	45,725 00	515 00		7,294 00	7,294 30			2 956 49	2,960 00	3 51		559,653 63	615,473 00	55,539 37		615,494 12	671,452 00	56,057 88	
45,394 00	45,554 00	160 00		22,625 00	24,325 00	1,700 00		7,919 00	5,429 00		2,490 00	1,024,874 40	788,042 00		236,832 40	1,100,812 40	833,599 00		267,216 40
115,155 90	159,327 90	44,172 00		50,680 00	47,865 00		2,815 00	10,552 00	10,376 00	324 00		1,088,912 01	1,049,718 00		39,194 01	1,265,299 91	1,209,046 00		56,253 91
135,273 00	71,976 00		63,297 00	16,620 00	16,460 00		160 00	8,020 00	7,065 00		955 00	708,076 00	752,717 00	44,639 00		867,989 00	848,216 00		19,773 00
53,169 00	56,611 26	3,442 26		38,000 00	43,475 00	5,475 00		14,335 00	15,574 00	1,235 00		472,484 59	465,991 00		6,493 59	577,988 59	581,548 00	3,559 41	
223,500 00	221,500 00		2,000 00	517,830 00	528,010 00	10,180 00		248,340 00	244,130 00		4,210 00	1,284,537 00	1,317,011 00	32,474 00		2,274,207 20	2,310,651 00	36,443 80	
10,125 20				2,332 00				1,334 75				418,224 11				432,116 56			
105,585 00	113,686 00	8,101 00		50,775 00	51,001 50	226 50		28,322 00	28,332 00	10 00		1,169,557 00	1,141,320 00		19,237 00	1,345,239 00	1,334,340 00		10,899 00
134,842 50	139,086 59	4,244 09		65,785 00	65,875 00	90 00		29,216 68	31,258 00	2,041 32		1,748,167 19	1,653,319 00		94,848 19	1,978,011 37	1,889,539 00		88,472 37
104,036 00	113,570 00	9,534 00		54,420 00	38,202 00		16,218 00	26,910 00	18,344 00		8,566 00	1,449,787 00	1,353,852 00		95,935 00	1,635,153 00	1,523,968 00		111,185 00
136,530 00	17,135 00		119,395 00	1,105 00	1,105 00			575 00	575 00			427,844 89	548,062 00	120,217 11		566,054 89	566,877 00	822 11	
94,408 00				38,900 00				10,100 00				1,247,912 82				1,391,320 52			
77,450 00	77,555 00	105 00		50,893 00	50,403 00		190 00	16,923 78	16,462 00		461 78	726,426 02	616,487 00		109,939 02	871,392 80	760,908 00		110,484 80
396,005 00				976,540 00				967,915 00				2,439,240 00				4,780,000 00			
5,410 00	5,210 00		200 00	6,700 00	6,413 00		287 00	1,323 00	1,287 00		36 00	436,028 50	421,748 00		14,280 50	449,461 50	434,658 00		14,803 50
),642,026 44	$9,789,848 71	$441,014 14	406,314 65	$13,439,563 83	$13,175,850 57	$322,641 80	$204,701 49	$8,420,949 50	$7,118,208 66	$332,113 47	$628,064 56	$74,173,895 33	$65,773,883 00	$1,618,019 53	$2,904,301 21	$107,352,719 28	$95,079,808 00	$597,113 94	$2,895,694 07

78, not received in time for this report.

APPENDIX B.—*Continued.*

COUNTIES	1877. Total Value of all Personal Property & Real Estate.	1878. Total Value of all Personal Property & Real Estate	Increase.	Decrease	TAX ON PERSONAL PROPERTY. For State Purposes. 1877.	For State Purposes. 1878.	Increase.	Decrease.	For General School Purposes. 1877.	For General School Purposes. 1878.	Increase.	Decrease.	Total Tax on Personal Property. 1877.	Total Tax on Personal Property. 1878.	Increase.	Decrease.	Tax on Capitations at One Dollar Per Head. General School Purposes. 1877.	General School Purposes. 1878.	Increase.	Decrease.
Barbour	$ 2,290,984 95	$ 2,298,858 00	$ 7,873 05		$ 1,172 83	$ 1,197 98	$ 25 15		586 44	$ 598 01	$ 11 57		$ 1,759 27	$ 1,795 99	$ 36 72		$ 2,287 00	$ 2,341 00	$ 54 00	
Berkeley	5,665,758 46	5,572,503 63		$ 93,254 83	2,808 96	2,571 54		$ 237 42	1,404 63	1,287 80		$ 116 83	4,213 59	3,859 34		$ 354 25	3,425 00	3,194 00		$231 00
Boone	616,442 00				404 69				202 44				607 13				1,048 00			
Braxton	2,030,826 50	1,503,992 00		526,834 50	670 60	674 49	3 89		335 81	337 66	1 85		1,006 41	1,012 15	5 74		1,718 00	1,792 00	74 00	
Brooke	2,867,741 00	2,920,569 00	52,828 00		1,461 73	1,552 25	90 52		734 07	777 36	43 29		2,195 80	2,329 59	133 79		1,275 00	1,253 00		22 00
Cabell	2,862,449 43	2,660,319 00		202,130 43	1,048 89	985 50		63 39	524 50	495 02		29 48	1,573 39	1,480 52		92 87	2,343 00	2,501 00	158 00	
Calhoun	499,486 58	520,527 00	21,040 42		198 25	254 95	56 70		99 77	127 58	27 81		298 02	382 53	84 51		799 00	998 00	199 00	
Clay	357,718 57	327,347 00		30,371 59	118 94				59 50				178 44				513 00			
Doddridge	1,653,769 72	377,060 00		1,276,709 72	719 57	753 98	34 41		361 20	378 52	17 32		1,080 77	1,132 50	51 73		1,752 00	1,853 00	101 00	
Fayette	1,436,336 00	1,499,150 00	62,814 00		501 21	569 51	68 30		250 61	284 78	34 17		751 82	854 29	102 47		2,000 00	2,281 00	281 00	
Gilmer	883,698 92	875,808 00		7,890 92	462 72	458 98		3 74	232 69	230 74		1 95	695 41	689 72		5 69	1,162 00	1,251 00	89 00	
Grant	1,898,325 36	1,887,916 00		10,409 36	911 77	895 84		15 93	456 66	448 52		8 14	1,368 43	1,344 36		24 07	1,054 00	1,085 00	31 00	
Greenbrier	4,322,985 97	4,396,379 00	73,393 03		2,287 39	2,236 67		50 72	1,143 69	1,118 37		25 32	3,431 08	3,355 04		76 04	2,768 00	2,826 00	58 00	
Hampshire	2,440,940 74	1,997,645 00		443,295 74	1,283 85	1,206 55		77 30	642 69	603 26		39 43	1,926 54	1,809 81		116 73	2,013 00	2,052 00	39 00	
Hancock	2,003,011 87	1,973,826 00		29,185 87	913 78	879 03		34 75	456 88	439 51		17 37	1,370 66	1,318 54		52 12	1,013 00	1,001 00		12 00
Hardy	2,406,066 02	2,402,921 00		3,145 02	1,234 86	1,215 55		19 31	617 30	610 94		6 36	1,852 16	1,826 49		25 67	1,278 00	1,339 00	61 00	
Harrison	7,982,753 39	8,089,283 00	106,529 61		4,119 71	4,265 30	145 59		2,062 48	2,134 01	71 53		6,182 19	6,399 31	217 12		3,753 00	3,969 00	216 00	
Jackson	2,684,336 00	2,578,870 00		105,446 00	884 18	803 75		80 43	442 90	401 89		41 01	1,327 08	1,205 64		121 44	2,795 00	2,912 00	117 00	
Jefferson	6,341,836 91	6,236,303 00		105,533 91	3,319 12	3,089 42		229 70	1,659 54	1,544 72		114 82	4,978 66	4,634 14		344 52	2,929 00	2,990 00	61 00	
Kanawha	6,001,506 00	5,162,509 00		838,999 90	2,353 84	2,017 32		336 52	1,176 93	1,003 32		173 61	3,530 77	3,020 64		510 13	5,752 00	5,700 00		52 00
Lewis	2,804,257 00	2,800,749 00		3,508 00	1,487 11	1,479 18		7 93	743 53	739 57		3 98	2,230 66	2,218 75		11 91	2,171 00	2,225 00	54 00	
Lincoln	1,057,238 00	934,795 00		122,443 00	449 01	424 94		24 07	224 54	212 49		12 05	673 55	637 43		36 12	1,461 00	1,535 00	74 00	
Logan	696,575 13	661,465 00		35,110 13	336 72	389 61	52 89		168 36	194 34	25 98		505 08	583 95	78 87		1,228 00	1,288 00	60 00	
Marion	4,344,110 34	4,317,233 00		26,877 34	2,674 37	2,587 34		87 03	1,339 34	1,295 22		44 12	4,013 71	3,882 56		131 15	3,405 00	3,476 00	71 00	
Marshall	4,594,686 85	4,585,530 00		9,156 85	1,379 68	1,407 01	27 33		690 01	703 64	13 63		2,069 69	2,110 65	40 96		3,131 00	3,325 00	194 00	
Mason	5,927,968 49	5,804,591 00		123,377 49	2,985 79	2 867 45		118 34	1,749 78	1,439 00		310 78	4,735 57	4,306 45		429 12	4,051 00	4,202 00	151 00	
Mercer	687,929 65				410 52				205 26				615 78				1,245 00			
Mineral	2,854,503 59	2,836,905 00		17,598 59	1,321 25	2,246 31		74 94	659 60	625 66		33 94	1,980 85	1,871 92		108 88	1,851 00	1,708 00		143 00
Monongalia	4,764,212 00	4,746,514 00		17,698 00	2,884 47	2,812 92		71 55	1,446 53	1,412 77		33 76	4,331 00	4,225 69		105 31	2,936 00	3,049 00	113 00	
Monroe	2,789,890 29	2,708,052 00		81,838 29	1,338 51	2,408 90	70 39		669 38	704 45	35 07		2,007 89	2,113 35	105 46		2,066 00	2,060 00		6 00
Morgan	1,116,021 67	1,059,568 00		56,453 67	703 74	621 88		81 86	353 54	311 90		41 64	1,057 28	933 78		123 50	1,092 00	1,158 00	66 00	
McDowell	326,270 67	521,248 00	194,977 33		87 32	82 82		4 50	46 73	42 07		4 67	134 06	124 89		9 17	432 00	430 00		2 00
Nicholas	860,601 37	858,690 00		1,911 37	428 79	409 67		19 12	215 36	204 84		10 52	644 15	614 51		29 64	1,220 00	1,283 00	63 00	
Ohio	17,751,545 00	18,634,140 00	882,595 00		11,917 81	11,505 73		412 03	5,959 91	5,752 89		207 02	17,877 72	17,258 67		619 05	7,083 00	7,271 00	188 00	
Pendleton	1,643,475 40				926 31				464 49				1,390 80				1,489 00			
Pleasants	1,054,448 31	1,062,255 00	7,806 69		559 84	578 97	19 13		279 94	289 48	9 54		839 78	868 45	28 67		1,023 00	1,126 00	103 00	
Pocahontas	1,660,845 43	1,630,031 00		30,814 43	589 17	571 43		17 74	298 18	287 87		10 31	887 35	859 30		28 05	1,059 00	1,093 00	34 00	
Preston	3,190,381 00	3,102,893 00		87,488 00	1,971 64	1,863 68		107 96	986 05	936 71		49 34	2,957 69	2,800 39		157 30	3,454 00	3,556 00	102 00	
Putnam	1,778,026 00	1,772,215 00		5,811 00	694 27	686 26		8 01	348 43	344 61		3 82	1,042 70	1,030 87		11 83	1,898 00	2,010 00	112 00	
Raleigh	792,210 12	852,110 00	59,899 88		353 62	361 44	7 82		176 79	180 67	3 88		530 41	542 11	11 70		1,170 00	1,223 00	53 00	
Randolph	1,211,464 40	1,042,331 00		169,133 40	421 22	417 45		3 77	210 98	209 15		1 83	632 20	626 60		5 60	1,452 00	1,520 00	68 00	
Ritchie	1,852,628 91	1,810,833 00		41,795 91	1,174 42	1,203 05	28 63		588 61	604 02	15 41		1,763 03	1,806 07	43 04		2,205 00	2,344 00	139 00	
Roane	1,167,660 00	1,108,316 00		59,344 00	599 46	520 21		79 25	299 39	270 88		28 51	898 85	791 09		107 76	1,997 00	1,995 00		2 00
Summers	809,548 59	807,299 00		2,249 59	463 33	452 52		10 81	232 69	226 26		6 43	696 02	678 78		17 24	1,437 00	1,519 00	82 00	
Taylor	4,333,337 20	3,285,911 00		1,047,426 20	4,118 26	1,950 52		2,167 74	2,059 13	975 26		1,083 87	6,177 39	2,925 78		3,251 61	2,368 00	2,319 00		49 00
Tucker	496,145 56				128 05				64 02				192 07				495 00			
Tyler	1,811,955 00	1,800,790 00		11,165 00	933 92	946 65	12 73		472 41	473 87	1 46		1,406 33	1,420 52	14 19		1,961 00	2,064 00	103 00	
Upshur	2,519,452 37	2,409,276 00		110,176 37	1,082 88	1,039 47		43 41	541 46	519 76		21 70	1,624 34	1,559 23		65 11	1,894 00	1,954 00	60 00	
Wayne	2,130,083 00	1,999,464 00		130,619 00	989 75	951 41		38 34	496 72	482 37		14 35	1,486 47	1,433 78		52 69	2,472 00	2,544 00	72 00	
Webster	636,426 89	630,843 00		5,583 89	140 74	127 87		12 87	70 37	63 25		7 12	211 11	191 12		19 99	506 00	532 00	26 00	
Wetzel	1,696,080 82				609 52				304 76				914 28				2,330 00			
Wirt	1,092,881 80	975,524 00		117,357 80	442 98	429 31		13 67	222 71	215 90		6 81	665 69	645 21		20 48	1,175 00	1,258 00	83 00	
Wood	31,857,690 00				60,680 28				30,340 14				91,020 42				4,743 00			
Wyoming	535,683 50	518,572 00		17,111 50	172 43	169 06		3 37	86 63	87 10	47		259 06	256 16		2 90	654 00	691 00	37 00	
Totals	$170,093,208 74	$128,559,926 63	$1,469,757 01	$6,005,275 69	$132,334 02	$69,699 72	$543 48	$4,557 52	$66,466 53	$32,628 01	$312 98	$2,510 89	$198,800 60	$97,768 71	$954 97	$7,067 94	$110,831 00	$102,096 00	$3,647 00	$519 00

NOTE 1. The Assessor's books for Boone, Mercer, Pendleton, Tucker, Wetzel, and Wood, for 1878, received too late for the report.

95,079.08
33,480.11

COUNTIES	Special Tax on Merchants and Manufacturers.								Total Tax on License.				Tax on Real Estate.											
	State Purposes		Increase	Decrease	Gen'l School purposes		Increase	Decrease	For State Purposes.		Increase.	Decrease	State Purposes at 20 cts on each $100 valuation		Increase	Decrease.	General School Purposes at 10 cents on each $100 valuation		Increase.	Decrease.	Total Tax on Real Estate.		Increase.	Decrease.
	1877.	1878.			1877.	1878			1877	1878.			1877.	1878.			1877.	1878			1877.	1878		
Barbour	.....	1 51	1 51	...	...	76	76	...	$ 52 63	$ 130 03	$ 77 40	...	$ 3,410 06	$ 3,402 40	...	$ 7 66	$ 1,705 04	$ 1,701 21	...	$ 3 83	$ 5,115 10	$ 5,103 61	...	$ 11 49
Berkeley	2 03	...	...	2 03	1 02	...	...	1 02	1,764 56	1,909 21	144 65	...	8,614 63	8,598 00	...	16 63	4,312 63	4,303 99	...	8 64	12,927 26	12,901 99	...	25 27
Boone	...	...	...	...	...	...	...	...	92 61	534 99	442 38	...	835 97	...	...	...	418 05	...	...	...	1,254 02	...	...	...
Braxton	...	84	84	...	...	43	43	...	15 00	92 16	77 16	...	3,409 51	2,333 68	...	1,075 83	1,705 42	1,167 61	...	537 81	5,114 93	3,501 29	...	1,613 64
Brooke	...	...	...	...	...	...	...	...	471 96	126 49	...	$ 345 47	4,274 58	4,281 32	$ 6 74		2,138 30	2,141 71	$ 3 41	...	6,412 88	6,423 03	10 15	...
Cabell	1 85	...	...	1 85	92	...	...	92	1,452 16	1,655 44	203 28	...	4,645 72	4,304 04	...	341 68	2,323 63	2,153 13	...	170 50	6,969 32	6,457 17	...	512 18
Calhoun	...	...	...	...	...	...	...	...	3 00	24 05	21 05	...	800 27	802 75	2 48	...	400 84	402 22	1 38	...	1,201 11	1,204 96	3 86	...
Clay	...	...	...	...	...	...	...	...	...	6 83	6 83	...	596 48	...	...	...	298 23	...	...	...	894 71	...	...	...
Doddridge	23	17	...	06	12	09		03	27 33	69 18	41 85	...	2,596 59	...	...	...	1,300 07	...	...	...	3,896 66	...	...	...
Fayette	...	50	50	...	...	25	25	...	743 50	583 96	...	159 54	2,371 28	2,505 55	134 27	...	1,185 75	1,253 09	67 34	...	3,557 03	3,758 64	201 61	...
Gilmer	...	...	...	...	...	...	...	...	55 15	113 18	58 03	...	1,321 02	1,295 87	...	25 15	661 90	648 99	...	12 91	1,982 92	1,944 86	...	38 06
Grant	...	...	...	...	...	...	...	...	45 95	158 88	112 93	...	2,884 11	2,879 53	...	4 58	1,443 16	1,440 90	...	2 26	4,327 27	4,320 43	...	6 84
Greenbrier	3 80	1 76	...	2 04	1 90	88	...	6 12	834 89	1,047 87	212 98	...	6,586 79	6,556 04	...	30 75	3,293 40	3,278 03	...	15 37	9,880 19	9,834 07	...	46 12
Hampshire	...	...	...	...	...	...	...	...	365 82	453 49	87 67	...	3,599 66	3,616 67	17 01	...	1 801 24	1,809 52	8 28		5,400 90	5,426 19	25 29	...
Hancock	...	...	...	...	...	...	...	3 59	115 16	104 00	...	11 16	3,092 85	3,068 63	...	23 62	1,546 15	1,534 33	...	11 82	4,638 40	4,602 96	...	35 44
Hardy	...	...	...	...	...	...	...	...	...	246 00	246 00	...	3,699 86	3,639 87	...	59 99	1,839 67	1,817 84	...	21 83	5 539 53	5,457 71	...	81 82
Harrison	14 25	2 00	...	12 25	7 12	1 00	...	...	161 91	2 061 04	1,899 13	...	11,858 78	11,951 44	92 66	...	5,930 36	5,976 61	46 25	...	17,789 14	17,928 05	138 91	...
Jackson	...	...	...	...	...	...	...	...	96 33	139 54	43 21	...	4,463 55	4,356 96	...	106 59	2,231 87	2,179 43	...	52 44	8,520 51	6,536 39	...	2,284 12
Jefferson	7 70	53	...	7 17	3 86	27	...	...	1,294 38	1,590 86	296 38	...	9,364 53	9,383 14	18 61	...	4,682 26	4,691 57	9 34	...	14,046 76	14,074 71	27 95	...
Kanawha	...	21	21	...	...	10	10	1 05	1,905 72	3,806 72	1,901 00	...	9,655 51	8,342 87	...	1,312 64	4,827 76	4,172 11	...	655 65	14,483 27	12,514 98	...	1,968 29
Lewis	...	...	...	...	...	...	...	...	856 53	945 08	88 55	...	4,125 95	4,122 26	...	3 69	2,065 54	2,061 78	...	3 76	6,191 49	6,184 04	...	7 45
Lincoln	...	1 00	1 00	...	...	50	50	2 25	111 32	64 61	...	46 72	1,565 32	1,446 37	...	118 95	782 65	723 18	...	59 47	2,347 97	2,169 55	...	178 42
Logan	...	38	38	...	...	19	19	...	30	388 00	387 70	...	1,124 55	926 35	...	198 20	562 89	463 80	...	99 09	1,687 44	1,390 35	...	297 09
Marion	2 09	...	...	2 09	1 05	...	...	1 68	1,292 16	496 32	...	795 84	6,024 17	6,047 72	23 55	...	1,481 86	3,026 42	1,544 56	...	7,506 03	9 074 14	1,568 11	...
Marshall	...	...	...	...	...	...	...	2 07	137 51	240 17	102 67	...	7,808 57	7,763 90	...	44 67	3,905 36	3,882 15	...	23 21	11,713 93	11,646 05	...	67 88
Mason	4 50	...	...	4 50	2 25	...	...	...	1,178 43	1,683 36	504 92	...	8,868 21	8,745 70	...	122 51	4,434 92	4,374 05	...	60 87	13,303 13	13,119 75	...	183 38
Mercer	...	...	...	...	...	...	...	...	122 50	229 27	106 77	...	965 33	...	...	...	482 67	...	...	...	1,348 00	...	...	...
Mineral	5 80	2 44	...	3 36	2 90	1 22	...	...	242 81	2,202 88	1,960 07	...	4,416 08	4,444 56	28 48	...	2,207 37	2,224 42	17 05	...	6,623 45	6,668 98	45 53	...
Monongalia	4 12	...	...	4 12	2 07	...	...	...	98 16	204 29	106 13	...	6,697 47	6,684 40	...	13 07	3,348 98	3,342 23	...	6 75	10,047 46	10,026 53	...	19 82
Monroe	...	...	...	...	...	...	...	...	414 01	769 41	355 40	...	4,241 47	4,212 29	...	29 18	2,120 80	2,106 26	...	14 54	6,362 27	6,318 55	...	43 72
Morgan	...	...	...	...	...	...	...	...	523 00	520 68	...	2 32	1,527 22	1,538 20	10 98	...	764 03	769 48	5 45	...	2,291 25	2,307 68	16 43	...
McDowell	...	...	...	...	...	...	...	...	...	1 75	1 75	...	566 20	968 98	402 78	...	284 33	485 82	201 49	...	850 53	1,454 80	604 27	...
Nicholas	...	...	...	...	...	...	...	...	...	130 66	130 66	...	1,294 31	1,320 40	26 09	...	647 75	660 55	12 80	...	1,942 06	1,980 95	38 89	...
Ohio	...	15 58	15 50	...	...	7 78	7 78	1 97	14,589 70	14,843 73	254 03	...	23,680 36	23,802 26	121 90	...	11,840 14	11,901 17	61 03	...	35,520 50	35,703 43	182 93	...
Pendleton	...	...	...	...	...	...	...	60	97 33	15 00	...	82 33	2,362 20	...	...	...	1,182 71	...	...	...	3,544 91	...	...	...
Pleasants	...	...	...	...	...	...	...	...	307 22	124 33	...	182 89	1 549 32	1,547 06	...	2 26	774 63	773 52	...	1 11	2,323 95	2,320 58	...	3 37
Pocahontas	...	...	...	...	...	...	...	...	48 00	83 00	35 00	...	2,734 63	2,694 87	...	39 76	1,368 01	1,347 57	...	20 44	4,102 62	4,042 44	...	60 18
Preston	4 92	98	...	3 94	2 46	49	...	2 96	63 91	247 16	183 25	...	4,408 12	4,341 05	...	64 07	2,204 94	2,175 68	...	29 26	6,611 06	6,519 73	...	92 33
Putnam	1 20	...	...	1 20	60	...	...	...	451 13	456 27	5 14	...	2,861 85	2,863 99	2 14	...	1,430 95	1,432 18	1 23	...	4,292 80	4,296 17	3 37	...
Raleigh	...	...	...	...	...	...	...	...	2 50	43 72	41 22	...	1,232 52	1,342 85	110 33	...	616 26	671 31	55 05	...	1,848 78	2,014 16	165 38	...
Randolph	...	...	...	...	...	...	...	...	141 50	228 71	87 21	...	2,947 94	1,728 50	...	511 44	1,121 49	864 73	...	256 76	3,369 43	2,593 23	...	776 20
Ritchie	5 92	...	...	5 92	2 96	...	...	...	44 03	45 05	1 02	...	2,535 31	2,577 16	41 85	...	1,268 87	1,290 36	21 49	...	3,804 18	3,867 52	63 34	...
Roane	...	...	...	...	...	...	...	...	55 66	68 92	13 26	...	1,745 83	1,711 56	...	34 27	873 45	856 39	...	17 06	2,619 28	2,567 95	...	51 33
Summers	...	...	...	...	...	...	...	...	1,134 13	265 21	...	868 92	1,164 05	1,175 36	11 51	...	582 85	587 64	4 79	...	1,746 90	763 00	16 10	...
Taylor	...	...	...	...	...	...	...	...	249 46	325 08	75 21	...	4,548 42	4,557 77	9 35	...	2,274 20	2,278 89	4 69	...	6,822 62	6,836 66	14 04	...
Tucker	...	...	...	...	...	...	...	...	...	5 00	5 00	...	864 23	...	...	...	432 12	...	...	...	1,296 35	...	...	...
Tyler	...	...	...	...	...	...	...	...	...	148 49	148 49	...	2,691 18	2,682 84	...	8 34	1,344 64	1,345 83	1 19	...	4,035 82	4,028 67	...	7 15
Upshur	...		...	...	...	...	...	...	28 00	141 86	113 16	...	3,967 10	3,784 53	...	182 58	1,983 60	1,892 40	...	91 20	5,950 70	5,676 92	...	273 78
Wayne	...	...	...	...	...	...	...	...	68 97	494 09	425 12	...	3,268 47	2,957 37	...	311 10	1,635 43	1,473 75	...	161 68	4,903 70	4,431 12	...	472 78
Webster	...	...	...	...	...	...	...	...	11 00	32 33	21 33	...	1,132 10	1,135 80	3 70	...	566 05	567 01	96	...	1,698 15	1,702 81	4 66	...
Wetzel	...	...	...	...	...	...	...	...	1,203 35	890 83	...	312 52	2,782 64	...	...	...	1,391 32	...	...	...	4,173 96	...	...	...
Wirt	...	...	...	...	...	...	...	...	25 00	100 24	75 24	...	1,742 79	1,539 71	...	203 08	872 00	773 32	...	98 68	2,614 79	2,313 03	...	301 76
Wood	50	...	...	50	25	...	...	25	614 60	5,171 93	4,557 38	...	9,691 07	...	...	...	4,799 47	...	...	...	14,400 54	...	...	...
Wyoming	...	...	...	...	...	...	...	...	9 16	11 26	2 10	...	899 33	995 80	96 47	...	450 25	498 41	48 17	...	1,349 57	1,494 21	144 64	...
Total	58 91	27 90	20 02	51 03	29 48	13 96	10 01	25 53	$33,619 45	$16,471 97	$15,660 23	$2,807 71	$215,325 46	$190,981 36	$1,160 70	$4,900 29	$106,148 22	$95,522 59	$2,115 95	$2,436 94	$323,497 75	$286,504 15	$3,275 46	$9,459 92

APPENDIX B.—*Continued.*

COUNTIES	Total Tax on all Subjects, both Personal and Real, Including License and Capitation Tax.												Total Amount of Commissions on the Assessments of the State Taxes for State, Sch'l, Capita'n & License Tax.			
	For State Purposes.				For General School Purposes.				Total for all Purposes.		Increase.	Decrease	1876.	1877.	Increase.	Decrease.
	1877.	1878.	Increase	Decrease	1877.	1878.	Increase	Decrease.	1877.	1878.						
Barbour	$ 4,717 95	$ 4,691 88	.....	$ 26 07	$ 4,578 48	$ 4,640 22	$ 61 74	.....	$ 9,296 43	$ 9,332 10	35 67	.....	$ 538 79	$ 689 81	$ 151 02	.....
Berkeley	13,214 15	13,100 35	.....	113 80	9,142 26	8,785 79	.....	$ 356 47	22,356 41	21,886 14	.....	$ 470 27	1,296 12	1,353 08	56 96	.....
Boone	1,861 15	.....	.....	.....	1,668 49	.....	.....	.....	3,529 64	.....	.....	.....	210 78	230 60	19 82	.....
Braxton	4,167 77	3,081 84	.....	1,085 93	3,759 23	3,297 27	.....	461 96	7,927 00	6,379 11	.....	1,547 89	555 89	589 69	33 80	.....
Brooke	5,862 00	5,951 06	$ 89 06	.....	4,147 37	4,172 07	24 70	.....	10,009 37	10,123 13	113 76	.....	718 08	743 77	25 69	.....
Cabell	7,335 60	6,353 60	.....	982 60	5,192 05	5,149 15	.....	42 90	12,527 65	11,502 15	.....	1,025 50	826 27	827 20	93	.....
Calhoun	1,024 84	1,058 95	34 11	.....	1,299 61	1,527 80	228 19	.....	2,324 45	2,586 75	262 30	.....	174 42	172 88	.....	1 54
Clay	721 67	662 07	.....	59 60	870 73	874 10	3 37	.....	1,592 40	1,536 17	.....	56 23	91 66	119 09	27 43	.....
Doddridge	3,381 99	.....	.....	.....	3,413 27	.....	.....	.....	6,795 26	.....	.....	.....	497 93	405 13	.....	92 80
Fayette	3,580 77	3,905 39	324 62	.....	3,540 38	3,818 87	278 49	.....	7,121 15	7,724 26	603 11	.....	372 36	507 75	135 39	.....
Gilmer	1,833 24	1,843 83	10 59	.....	2,056 59	2,130 73	74 14	.....	3,889 83	3,974 56	84 73	.....	280 66	289 01	8 35	.....
Grant	3,852 41	3,912 64	60 23	.....	2,953 82	2,974 42	20 60	.....	6,806 23	6,887 06	80 83	.....	503 97	507 36	3 39	.....
Greenbrier	9,892 57	9,742 62	.....	149 95	7,206 99	7,222 40	15 41	.....	17,099 56	16,965 02	.....	134 54	1,065 85	1,074 54	8 69	.....
Hampshire	5,348 33	5,199 72	.....	148 61	4,456 93	4,464 78	7 85	.....	9,805 26	9,664 50	.....	140 76	709 83	709 82	.....	01
Hancock	4,052 03	4,011 91	.....	40 12	3,016 03	2,974 84	.....	41 19	7,068 06	6,986 75	.....	81 31	551 26	527 57	.....	23 69
Hardy	5,164 97	5,209 92	44 95	.....	3,734 97	3,767 78	32 81	.....	8,899 94	8,977 70	77 76	.....	640 14	654 82	14 68	.....
Harrison	17,615 27	17,607 38	.....	7 89	11,750 84	12,079 62	328 78	.....	29,366 11	29,687 00	320 89	.....	1,471 60	1,514 72	43 12	.....
Jackson	5,503 98	5,265 66	.....	238 32	5,469 77	5,493 32	23 55	.....	10,973 75	10,758 98	.....	214 77	771 39	794 00	22 66	.....
Jefferson	14,237 54	14,074 59	.....	162 95	9,271 39	9,226 29	.....	45 08	23,508 91	23,300 88	.....	208 03	1,328 40	1,339 73	11 33	.....
Kanawha	15,665 84	10,562 58	.....	5,103 26	11,756 69	10,875 43	.....	881 26	27,422 53	21,438 01	.....	5,984 52	1,135 37	1,436 11	300 74	.....
Lewis	6,576 33	6,290 54	.....	285 79	4,980 09	5,026 35	46 26	.....	11,556 42	11,316 89	.....	239 53	792 22	798 92	6 70	.....
Lincoln	2,085 17	1,898 41	.....	186 76	2,468 19	2,470 67	2 48	.....	4,553 36	4 369 08	.....	184 28	294 06	337 60	43 54	.....
Logan	1,849 27	1,352 58	.....	496 69	1,959 25	1,946 14	.....	13 11	3,808 52	3,298 72	.....	509 80	186 56	264 30	77 74	.....
Marion	9,177 39	9,046 98	.....	130 41	7,759 27	7,798 64	39 37	.....	16,936 66	16,845 62	.....	91 04	1.095 56	1,082 47	.....	13 09
Marshall	9,441 78	9,273 57	.....	168 21	7,726 37	7,910 79	184 42	.....	17,168 15	17,184 36	16 21	.....	1,095 52	1,000 83	.....	94 69
Mason	13,344 36	12,699 21	.....	645 15	9,980 70	10,015 05	34 35	.....	23,325 06	22,714 26	.....	610 80	1,327 12	1,334 84	7 72	.....
Mercer	1,539 85	.....	.....	.....	1,932 93	.....	.....	.....	3,472 78	.....	.....	.....	249 84	251 43	1 59	.....
Mineral	7,907 18	7,388 63	.....	518 55	4,720 87	4,558 08	.....	162 79	12 628 05	11,946 71	.....	681 34	808 90	816 48	7 58	.....
Monongalia	9,741 63	10,013 98	272 35	.....	7,733 58	7,804 00	70 42	.....	17,475 21	17,817 98	342 77	.....	1,116 34	1,119 09	2 75	.....
Monroe	6,360 32	6,317 93	.....	42 39	4,856 18	4,870 71	14 53	.....	11,216 50	11,188 64	.....	27 86	781 59	787 40	5 81	.....
Morgan	2,775 62	2,659 10	.....	116 52	2,209 57	2,239 38	29 81	.....	4,985 19	4,898 46	.....	86 71	339 24	343 93	4 69	.....
McDowell	653 52	1,052 55	399 03	.....	763 07	957 89	194 82	.....	1,416 59	2,010 44	593 85	.....	253 02	106 24	.....	146 78
Nicholas	1,804 93	1,778 90	.....	26 03	2,083 11	2,148 39	65 28	.....	3,888 04	3,927 29	39 25	.....	282 07	287 09	5 02	.....
Ohio	54,653 53	48,633 24	.....	6,020 29	24,883 05	24,925 06	42 01	.....	79,536 58	73,558 30	.....	5,978 28	2,278 76	2,446 67	167 91	.....
Pendleton	3,303 51	.....	.....	.....	3,136 20	.....	.....	.....	6,439 71	.....	.....	.....	485 47	482 15	.....	3 32
Pleasants	2,340 99	2,427 12	86 13	.....	2,077 57	2,289 00	211 43	.....	4,418 56	4,716 12	297 56	.....	305 12	318 87	13 75	.....
Pocahontas	3,406 86	3,312 30	.....	94 56	2,725 19	2,728 44	3 25	.....	6,132 05	6,040 74	.....	91 31	458 96	455 33	.....	3 63
Preston	6,592 18	6,399 89	.....	192 29	6 647 45	6,668 39	20 94	.....	13.239 63	13,068 28	.....	171 35	889 90	905 75	15 85	.....
Putnam	3,988 52	3,884 29	.....	104 23	3,677 83	3,786 79	108 96	.....	7,666 35	7,671 08	4 73	.....	556 60	551 01	.....	5 59
Raleigh	1,613 70	1,724 85	111 15	.....	1,963 05	2,074 98	111 93	.....	3,576 75	3,799 83	223 08	.....	208 08	266 74	58 66	.....
Randolph	3,022 79	2,167 53	.....	855 26	2.784 47	2,593 88	.....	190 59	5,807 26	4,761 41	.....	1,045 85	327 89	416 09	88 20	.....
Ritchie	3,776 52	3,840 60	64 08	.....	4,063 28	4,238 38	175 10	.....	7 839 80	8,078 98	239 18	.....	596 11	584 40	.....	11 71
Roane	2,401 70	2,294 19	.....	107 51	3,169 84	3 122 27	.....	47 57	5,571 54	5,416 46	.....	155 08	383 44	332 04	.....	51 40
Summers	2,195 44	2,336 48	141 04	.....	2,252 54	2,332 90	80 36	.....	4,447 98	4,669 38	221 40	.....	237 68	302 35	64 67	.....
Taylor	8,961 89	6,933 62	.....	2,028 27	6,701 33	5,573 15	.....	1,128 18	15,663 22	12,506 77	.....	3,156 45	1,026 89	1,024 30	.....	2 59
Tucker	997 28	.....	.....	.....	991 14	.....	.....	.....	1,988 42	.....	.....	.....	146 43	148 85	2 42	.....
Tyler	3,681 76	3,801 15	119 39	.....	3,778 05	3,883 70	105 65	.....	7,459 81	7,684 85	225 04	.....	432 87	556 36	123 49	.....
Upshur	5,185 64	4,912 82	.....	272 82	4,419 06	4,366 16	.....	52 90	9,604 70	9,278 98	.....	325 72	708 19	712 89	4 70	.....
Wayne	4,619 65	4,102 26	.....	517 39	4,604 15	3,500 12	.....	1,104 03	9,223 80	7,602 38	.....	1,621 42	542 95	671 90	128 95	.....
Webster	1,293 67	1,289 67	.....	4 00	1,142 42	1,162 26	19 84	.....	2,436 09	2,451 93	15 84	.....	216 80	181 56	.....	35 24
Wetzel	4,633 01	.....	.....	.....	4,026 08	.....	.....	.....	8,659 09	.....	.....	.....	463 14	469 91	6 77	.....
Wirt	2,247 68	2,018 17	.....	229 51	2,269 71	2,247 22	.....	22 49	4,517 39	4,265 39	.....	252 00	274 56	335 40	60 84	.....
Wood	† 75,441 96	.....	.....	.....	† 39,882 86	.....	.....	.....	† 115,324 82	.....	.....	.....	1,258 04	1,565 03	306 99	.....
Wyoming	1,083 02	1,164 86	81 84	.....	1,190 87	1,276 51	85 64	.....	2,273 89	2,441 37	167 48	.....	123 66	169 92	46 26	.....
Total	$397,732 72	$287,250 81	$1,838 57	$21,161 73	$284,845 19	$227,990 18	$2,746 48	$4,550 52	$682,577 91	$ 515,240 99	$3,965 44	$25,092 64	$34,284 35	$35,914 82	$2,116 55	$486 08

†Tax (State $56,370 60, School $28,185.30), assessed on Railroad Bridge at Parkersburg, included.

NOTE.—The Assessors' Books for Boone, Doddridge, Mercer, Pendleton, Tucker, Wetzel and Wood not received in time for this report.

APPENDIX C.

TABLE 1.

Abstract of report of the Clerk of the Supreme Court of Appeals for the years 1877 and 1878.

TABLE 2.

Abstract of Reports of the Clerks of Circuit Courts for the year 1877.

TABLE 3.

Abstract of reports of the clerks of County Courts for the year 1877.

TABLE 4

Abstract of reports of the Clerks of Circuit Courts for the year 1878.

TABLE 5.

Abstracts of reports of the Clerks of Connty Courts for the year 1878.

APPENDIX C—TABLE I.

Abstract from the Reports of the Clerk of the Supreme Court of Appeals, Showing the Number of Suits Commenced, Pending and Decided, the Number of Days the Court was in Session, and the Average Number of Hours the Court was in Session Each Day During the Years Ending Respectively October 1st, 1877, and October 1st, 1878.

For What Year.	Number of Suits Commenced.	Number of Suits Pending.	Number of Suits Disposed of and Decided.	Number of Days Court was in Session.	Average Number of hours the Court was in Sess'n each day.	REMARKS.
Year ending October 1, 1877	102	262	84	175	.....	The Court held three regular and one special terms during the year preceding October 1, 1877. The number of suits "Disposed of and Decided" embraces eight that were dismissed "agreed" or for lack of prosecution
Year ending October 1, 1878	106	284	87	211	.....	The Court held three regular and two special terms during the year preceding October 1, 1878. The number of suits "Disposed of and Decided" embraces ten that were dismissed for various reasons

APPENDIX C—TABLE 2.

Abstract from Reports of Clerks of Circuit Courts, Showing the Number of Suits Commenced, Pending and Decided, the Number of Days Court was in Session, and the Average Number of Hours the Court was in Session each Day during the Year Ending September 30th, 1877.

NAME OF COUNTY.	Number of Suits Commenced	Number of Suits Pending	Number of Suits Decided	Number of Days Court was in Session.	Average Number of Hours Court was in Sess'n ea day.	REMARKS.
Barbour	98	346	109	22	8	
Berkeley	107	253	116	49	6	
Boone	15	125	25	11	8	
Braxton	16	148	22	11	8	State cases not concluded.
Brooke	25	76	27	16	7	
Cabell	115	224	91	31	6	Including State cases.
Calhoun	29	76	24	6	7	
Clay	...	...	...	...	...	
Doddridge	94	218	73	19	9	
Fayette	98	224	90	15	6	
Gilmer	...	...	...	...	...	
Grant	33	15	18	25	7	
Greenbrier	128	237	180	43	5½	
Hampshire	22	207	23	23	4½	
Hancock	...	...	...	...	...	
Hardy	23	228	36	19	7	
Harrison	...	...	...	...	...	
Jackson	34	16	18	11	9	State cases not included.
Jefferson	143	403	103	51	6	
Kanawha	...	...	...	...	...	
Lewis	60	352	51	24	3	Incl. 90 cases stand'g on rule docket.
Lincoln	114	410	93	10	9	
Logan	...	...	...	...	...	
Marion	115	212	113	16	8	
Marshall	34	83	37	21	7	
Mason	102	158	32	18	9	
Mercer	...	...	...	...	...	
Mineral	...	...	...	...	...	
Monongalia	73	137	85	20	8	
Monroe	154	344	169	43	8	Including State cases.
Morgan	13	124	14	9	9	
McDowell	...	...	...	...	...	
Nicholas	...	...	...	...	...	
Ohio	95	348	132	113	6	
Pendleton	...	...	...	...	...	
Pleasants	...	...	...	...	...	
Pocahontas	...	...	...	...	...	
Preston	100	215	103	40	8	Including a special term.
Putnam	25	70	37	15	7	
Raleigh	...	...	...	...	...	
Randolph	54	187	41	16	7	
Ritchie	...	...	...	...	...	
Roane	26	112	33	8	8	
Summers	53	217	49	16	...	
Taylor	93	233	59	22	8	
Tucker	...	...	...	...	...	
Tyler	70	179	59	9	8	
Upshur	62	188	35	21	7½	
Wayne	33	108	32	12	6	
Webster	31	128	24	10	7½	
Wetzel	...	...	...	...	...	
Wirt	35	140	43	5	7	
Wood	390	1456	530	92	7	
Wyoming	...	...	...	...	...	

APPENDIX C—TABLE 3.

Abstract from the Reports of Clerks of the County Courts, Showing the Number of Suits Commenced, Pending and Decided, the Number of Days Court was in Session, the Average Number of Days the Court was in Session, the Average Number of Hours Court was in Session Each Day, and the Amount of Debts or Claims Levied for During the Year Ending September 30th, 1877.

NAME OF COUNTY.	Number of Suits Commenced.	Number of Suits Pending.	Number of Suits Decided.	Number of Days Court was in Session.	Average Number of Hours Court was in Session Each Day.	Amount Levied for County Purposes.	Amount Levied for Jury Purposes.	Amount Levid for Court Purposes.	Amount levied for school purposes.	Amount levied for road purposes.	Amount levied for salaries of county officers.	Amount levied for all other purposes.	Amount levied for all purposes	Per cent of whole levy on taxable property.	REMARKS.
Barbour	68	41	97	47	7	$ 3,850 46	$1,208 95	$ 686 00	$10,792 42	$ 457 64	$ 700 00	229 00	$17,924 97	1 10	
Berkeley	147	58	89	20	6	5,756 59	1,470 85	543 35	.....	3,991 38	2,600 00	20,831 80	35,153 87	45	
Boone	..	..	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	..	
Braxton	65	54	58	27	8	3,821 90	600 00	400 00	4,290 54	.....	1 310 00	1,226 38	11,648 82	90	
Brooke	30	10	28	13	6	8,877 00	750 00	350 00	7,753 87	950 00	950 00	8,900 00	28,530 87	82	
Cabell	240	206	216	46	6	5,178 64	1,913 17	762 91	.....	5,498 66	1,897 50	244 12	.....	85	Including appeals & cases transferred from Justices.
Calhoun	32	27	53	16	7	668 17	600 00	500 00	4,329 73	300 00	1,145 00	325 00	6,867 90	.....	
Clay	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	..	
Doddridge	74	131	96	28	7	1,451 71	730 60	397 00	8,050 46	3,105 22	1,450 00	2,024 41	15,899 40	25	
Fayette	13	61	28	43	6	10,574 78	1,000 00	600 00	7,371 56	2,683 11	1,427 00	100 00	23,756 45	73 3-5	Including appeals & cases transferred from Justices.
Gilmer	..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Grant	57	5	57	25	8	7,755 08	1,248 00	286 00	5,005 50	1,500 00	1,325 00	650 00	17,119 08	65	
Greenbrier	62	212	129	27	6	2,613 30	2,000 00	585 20	.....	5,231 00	1,800 00	4,050 95	13 311 25	20	The amount levied for road purposes includes, $2,261.00 for bridges.
Hampshire	50	59	52	15	8	3,206 22	332 45	282 00	.....	850 50	2,146 00	.....	6,812 17	31	
Hancock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Hardy	24	28	23	18	6	.....	.....	.....	.....	.....	.....	.....	.....	35	
Harrison	37	6	31	59	5	19,152 00	.....	.....	.....	.....	1,200 30	17,952 00	19,152 00	25	
Jackson	123	46	77	36	9	9,125 00	1,000 00	500 00	15,800 00	3,858 00	1,850 00	4,512 00	36,682 00	53	
Jefferson	64	29	35	29	6	17,592 24	.....	623 00	17,202 88	2,645 33	.....	.....	37,440 45	30	
Kanawha	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Lewis	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Lincoln	70	85	23	29	8	1,400 00	1,300 00	600 00	.....	300 00	1,680 00	850 00	6,135 00	95	
Logan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Marion	111	55	90	49	7	14,291 75	2,000 00	.....	.....	.....	1,100 00	5,000 00	22 391 75	48	
Marshall	114	35	98	51	7	9,600 94	2,150 00	650 00	18,146 07	15,586 41	2,050 00	7,350 00	55,533 42	45	Includ'g indictm'ts.

APPENDIX C—TABLE 3—*Continued.*

NAME OF COUNTY.	Number of Suits Commenced.	Number of Suits Pending.	Number of Suits Decided	Number of Days Court was in Session.	Average Number of Hours Court was in Session Each Day.	Amount Levied for County Purposes.	Amount Levied for Jury Purposes.	Amount Levied for Court Purposes.	Amount levied for school purposes.	Amount levied for road purposes.	Amount levied for salaries of county officers.	Amount levied for all other purposes	Amount levied for all purposes.	Per cent of whole levy on taxable property.	REMARKS.
Mason	70	29	41	55	8										
Mercer															
Mineral															
Monongalia															
Monroe	36	44	29	18	7½	$ 5,583 06	$1,000 00	$ 450 00		704 46	1,667 00	361 81	976 77	98	
Morgan															
McDowell															
Nicholas	14	14	46	26	7	1,035 46	800 00	230 00	2,585 35		1,141 00	809 70	6,601 51	60	
Ohio	334	274	276	114	6									37½	
Pendleton															
Pleasants															
Bocahontas															
Preston	76	43	65	49	7⅝	7,962 82	1,500 00	800 00		1,672 00	2,094 45	4,000 00	18,115 27	57½	
Putnam															
Raleigh															
Randolph															
Ritchie															
Roane															
Summers	73	163	78	24	6	7,952 19	856 30	324 00	6,191 01	261 00	1,400 00	5,010 89	14,143 20	90	
Taylor	74	216	176	37	8	3,807 69		507 00		3.066 62	1,513 95	547 52	9,442 78	30	
Tucker															
Tyler	71	63	87	23	7	5,752 61	1,200 00				1,525 00	2,034 94	10,512 55	69	
Upshur	47	37	56	46	8	2,676 49	1,850 00	90 00		1,353 87	1,385 00	838 00	8,193 36	31	
Wayne	178	68	109	33	6	4,665 00	800 00	400 00		500 00	1,766 66	4,090 00	12,571 00	60	
Webster	10	3	7	17	8	2,000 00	500 00	200 00	4,220 03	945 56	1,700 00	200 00	9,765 59	60	
Wetzel															
Wirt															
Wood	208	147	90	45	6	33,261 92	3,000 00	600 00		1,970 95	2,685 00	6,974 70	47,892 57	75	Including appeals & cases transferred from Justices.
Wyoming															

APPENDIX C—TABLE 4:

Abstract from Reports of Clerks of Circuit Courts, showing the Number of Suits Commenced, Pending and Decided; the Number of Days Court was in Session, and the Average Number of Hours the Court was in Session each Day during the Year Ending September 30th, 1878.

NAME OF COUNTY.	Numcer of Suits Commenced.	Number of Suits Pending	Number of Suits Decided	Number of Days Court was in Session.	Average Number of Hours Court was in Sess'n ea. day.	REMARKS.
Barbour	117	300	79	38	8	
Berkeley	114	276	118	44	6	
Boone	17	125	25	11	8	
Braxton	21	134	38	12	8	State cases not included.
Brooke	35	78	21	20	7	
Cabell	93	239	79	30	6	Including State cases
Calhoun	25	95	14	6	.....	
Clay	..		...	.. ..	... .. .	
Doddridge	56	220	66	19	8½	
Fayette	122	232	106	16	6	
Gilmer	68	226	51	15	7	
Grant	22	11	11	21	7	
Greenbrier	130	190	118	44	5½	
Hampshire	34	202	48	23	5	
Hancock	.		....	..... .	..... .	
Hardy	30	207	51	18	7	
*Harrison	270	372	231	30	8	Including State Cases and motions.
Jackson	78	42	36	11	9	
Jefferson	107	369	94	58	6	Including State cases.
Kanawha	..	..	....	.....	.... .	
Lewis	60	334	48	18	8	
Lincoln	96	386	73	8	8	
Logan		.	..	..... .	....	
Marion	127	214	117	43	8	
Marshall	33	112	33	43	8	
Mason	132	186	103	36	9	
Mercer	..	. .	.. ...	.... .	.....	
Mineral	..	. .	.....	... ..	.....	
Monongalia	72	167	96	20	8	
Monroe	150	360	141	15	8	Including State cases.
Morgan	.	..	...	....	..... .	
McDowell		.	..	.....	....	
Nicholas	..		.	. ..	.....	
Ohio	227	319	251	122	6	
Pendleton	..	.. .	. .. .	. .....	.....	
Pleasants	. .	. ..	.. . .	....	.....	
Pocahontas	.. .	.	. ...	....	. ... .	
Preston	.	. .	.....	..... .	... .	
Putnam	13	78	19	9	7	
Raleigh	.	.. .	. .	. . ...	.....	
Randolph	50	212	69	17	7	
Ritchie	123	240	104	11	7	
Roane	40	100	20	9	8	
Summers	72	171	71	14	.....	
Taylor	55	255	54	21	8	
Tucker	..	.	.	. .....	.... .	
Tyler	42	184	62	7	8	
Upshur	57	200	48	20	8	
Wayne	47	123	29	14	6	
Webster	31	128	24	10	7½	
Wetzel	.	.	..	.....	....	
Wirt	57	158	53	6	8	
Wood	290	1276	475	85	7	
Wyoming	.. ...	... .	. ...		.....	

*I am informed by the Clerk of Harrison Circuit Court, that during the latter part of Judge Lewis' term, he was unable to dispose of the business of that Court, owing to ill health; consequently, after the appointment of Judge Fleming, it was necessary that the Court should remain in Session for a longer time than usual.

APPENDIX C—TABLE 5.

Abstract from the Reports of Clerks of the County Courts, Showing the Number of Suits Commenced, Pending and Decided; the Number of Days Court was in Session; the Average Number of Days the Coart was in Session; the Average Number of Hours Court was in Session Each Day; and the Amount of Debts or Claims Levied for During the Year Ending September 30th, 1878.

Name of County.	Number of Suits Commenced	Number of Suits Pending	Number of Suits Decided.	Number of Days Court was in Session	Average Number of Hours Court was in Session Each Day.	Amount Levied for County Purposes	Amount Levied for Jury Purposes.	Amount Levied for Court Purposes.	Amount Levied for School Purposes	Amount Levied for Road Purposes.	Amount Levied for Salaries of County Officers.	Am't Levied for all Other Purposes.	Am't Levied for all Purposes.	Per Cent of Whole Levy on Taxable Property.	Remarks.
Barbour	65	73	76	19	6½	$ 1,689 90	$ 721 30	$ 348 00	$ 5,809 00	$ 1,005 45	$ 1,196 00	$ 74 00	$10,843 65	25	Including indictments.
Berkeley	286	74	212	31	6	4,273 78	1,573 51	418 50	.....	1,627 63	1,549 00	16,912 34	26,334 76	45	
Boone	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Braxton	62	76	64	33	8	4,910 44	850 00	450 00	4,841 82	376 77	1,310 00	1,510 65	14,219 68	1 10	
Brooke	26	13	31	19	6	11,986 40	750 00	400 00	9,558 43	1,850 00	950 00	8.397 20	33,892 03	50	
Cabell	177	182	175	72	6	3,922 58	2,214 72	862 00	.....	5,853 94	1,907 80	9 50	15,314 00	75	
Calhoun	41	27	61	17	7	1,831 26	.....	1,000 00	.....	.....	1,145 00	.....	3,976 26	.....	Am't lev'd for court purposes embraces contract for new Court House.
Clay	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Doddridge	46	75	59	23	7	1,483 55	515 05	178 00	8,434 58	2,588 45	1,175 00	2,372 24	16,746 87	30	
Fayette	7	64	16	32	6	10,935 92	1,300 00	400 00	10,313 94	1,862 58	1,427 00	200 00	26,439 44	73	Including appeals & cases transferred from justices
Gilmer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Grant	44	6	38	21	8	7,873 08	1,668 00	210 00	4,995 44	945 39	1,325 00	250 00	17,266 91	60	
Greenbrier	65	25	148	28	6	.....	1,500 00	480 00	.....	4,653 25	1,800 00	4,339 33	9,769 33	20	Including $1,650.00 for bridges.
Hampshire	30	44	45	24	8	2,732 44	835 45	390 00	.....	1,110 47	2,190 00	381 00	7,639 76	35	
Hancock	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Hardy	24	12	33	17	6	...	...	...	...	...	...	...	...	35	
Harrison	45	6	34	47	5	27,395 60	3,000 00	...	15,026 79	...	1,200 00	...	...	37½	
Jackson	128	54	74	31	9	8,191 00	400 00	500 00	11,328 00	4,120 00	1,950 00	6,448 00	30,182 00	30	
Jefferson	37	14	69	34	6	21,912 92	2,500 00	682 00	26,601 24	3,218 05	1,887 50	185 00	51,732 21	30	
Kanawha	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lewis	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lincoln	72	72	64	29	8	1,500 00	1,400 00	600 00	.....	375 00	1,680 00	700 00	6,255 00	90	
Logan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Marion	122	76	121	44	7	7,421 33	2,000 00	...	...	...	1,100 00	4,500 00	15,021 33	35	
Marshall	218	66	148	50	7	4,696 65	2,650 00	650 00	20,894 35	16,378 23	2,005 00	7,786 11	55,105 34	30	

APPENDIX C—TABLE 5—*Continued.*

Name of County.	Number of Suits Commenced.	Number of Suits Pending.	Number of Suits Decided	Number of Days Court was in Session.	Average Number of Hours Court was in Session Each Day.	Amount Levied for County Purposes.	Amount Levied for Jury Purposes.	Amount Levied for Court Purposes.	Amount Levied for School Purposes.	Amount Levied for Road Purposes.	Amount Levied for Salaries of County Officers.	Am't Levied for all Other Purposes.	Am't Levied for all Purposes.	Per Cent of Whole Levy on Taxable Property.	Remarks.
Mason	76	103	93	63	5	$ 5,000 00	$ 3,000 00	$ 800 00		$ 4,000 00	$ 2,500 00	7,700 00	$23,000 00	40	
Mercer															
Mineral															
Monongalia															
Monroe	27	45	26	15	7½	4,534 18	750 00	400 00		1,353 07	1,667 00	285 02	8,989 27	102	
Morgan															
McDowell															
Nicholas	42	33	23	18	7	256 50	900 00	250 00	3,562 07	900 51	1,166 00	585 00	7,619 98	55	
Ohio	330	334	306	120	6									28	
Pendleton															
Pleasants															
Pocahontas															
Preston	71	39	60	47	7¾	11,560 97	2,222 35	823 00		1,146 79	2,102 76	4,000 00	21,855 81	80	
Putnam															
Raleigh															
Randolph															
Ritchie	26	16	61	17	7½	2,000 00	1,400 00				1,820 00	100 00	5,320 00	35	Including appeals and cases transferred from justices.
Roane															
Summers	113	181	96	24	6	8,757 72	1,101 20	325 00	5,795 74	209 75	1,400 00	5,685 80	14,517 49	90	
Taylor	90	174	232	40	8	3,331 57		505 00		1,777 54	1,500 00	216 10	7,330 21	25	
Tucker															
Tyler	82	69	75	27	7	1,174 07	1,150 00	320 00			1,525 00	2,222 88	6,391 95	46	
Upshur	70	28	54	39	8	2,829 14	1,438 45	115 00		1,133 83	1,634 00	1,348 00	8,498 42	33⅛	
Wayne	154	61	83	40	6	3,050 00	800 00	500 00	2,000 00		1,753 42	1,000 00	9,603 42	60	
Webster	12	6	9	18	8	2,000 00	600 00	200 00	5,953 91	1,579 33	1,725 00	200 00	12,258 21	65	
Wetzel															
Wirt															
Wood	116	142	165	80	6	12,134 23	4,000 00	600 00		458 03	2,685 00	5,041 80	24,319 06	40	
Wyoming															